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Class No.. 372.....

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A  
COLLECTION  
OF  
THE ACTS  
OF  
THE INDIAN LEGISLATURE AND OF THE  
GOVERNOR GENERAL  
FOR THE YEAR  
1922.

CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
1923





# TITLES OF ACTS

## OF

### THE INDIAN LEGISLATURE AND OF THE GOVERNOR GENERAL

FOR THE YEAR 1922.

- I. An Act further to amend the Indian Electricity Act, 1910.
- II. „ further to amend the Indian Factories Act, 1911.
- III. „ to amend the Benares Hindu University Act, 1915.
- IV. „ to repeal certain special enactments supplementing the ordinary Criminal Law.
- V. „ to repeal certain provisions of the Indian Criminal Law Amendment Act, 1908.
- VI. „ further to amend the Indian Lunacy Act, 1912.
- VII. „ to amend the law relating to Emigration.
- VIII. „ to establish and incorporate a unitary teaching and residential University at Delhi.
- IX. „ further to amend the Provincial Small Cause Courts Act, 1887, and the Code of Civil Procedure, 1908, in order to provide for the award of costs by way of compensation in respect of false or vexatious claims or defences in civil suits or proceedings.
- X. „ further to amend the Indian Limitation Act, 1908.
- XI. „ to consolidate and amend the law relating to Income-tax and Super-tax.
- XII. „ to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax.
- XIII. „ to provide for the incorporation of Trustees for the European Hospital for mental diseases at Ranchi, and to make provision for other matters in relation thereto.
- XIV. „ to repeal the Indian Press Act, 1910, and the Newspapers (Incitements to Offences) Act, 1908, and to make certain provisions in regard to the liability of editors of newspapers, and to facilitate the registration of printers and publishers; and to provide for the seizure and disposal of certain documents.

- XV. An Act to regulate the employment of child labour in ports in British India.
- XVI. „ further to amend the Indian Extradition Act, 1903.
- XVII. „ further to amend the Indian Museum Act, 1910.
- XVIII. „ further to amend the Negotiable Instruments Act, 1881.
- XIX. „ further to amend the Court-fees Act, 1870.
- XX. „ further to amend the Parsi Marriage and Divorce Act, 1865.
- XXI. „ further to amend the Official Trustees Act, 1913, and the Administrator-General's Act, 1913.
- XXII. „ to provide a penalty for spreading disaffection among the police and for kindred offences.
- XXIII. „ to remove the restrictions imposed on the transfer of ships registered in British India.

\* An Act to prevent the dissemination by means of books, newspapers and other documents of matter calculated to bring into hatred or contempt, or to excite disaffection against Princes or Chiefs of States in India or the Governments or Administrations established in such States.

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\* No number was given to this Act which was made by the Governor General under section 67B of the Government of India Act.

# ACT NO. I OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 25th January, 1922.)*

## An Act further to amend the Indian Electricity Act, 1910.

IX of 1910. **W**HEREAS it is expedient further to amend the Indian Electricity Act, 1910; It is hereby enacted as follows :—

1. This Act may be called the Indian Electricity Short title.  
(Amendment) Act, 1922.

IX of 1910. 2. For clause (l) of section 2 of the Indian Electricity Act, 1910 (hereinafter referred to as the said Act), the following shall be substituted, namely :— Amendment of section 2, Act IX of 1910.

“(l) ‘ service line ’ means any electric supply line through which energy is, or is intended to be, supplied by a licensee—

(i) to a single consumer either from a distributing main or immediately from the licensee’s premises, or

(ii) from a distributing main to a group of consumers on the same premises or on adjoining premises supplied from the same point of the distributing main.” }

3. In sub-clause (ii) of clause (a) of sub-section (2) of section 3 of the said Act, for the words Amendment of section 3, Act IX of 1910. “ General Officer Commanding the Division,” the words “ Director of Military Works ” shall be substituted.

4. In section 17 of the said Act,—

(a) in sub-section (1), for the words “ not being service lines immediately attached or intended Amendment of section 17, Act IX of 1910.

intended to be immediately attached to a distributing main," the words "not being either service lines" shall be substituted ; and

- (b) in sub-section (2), after the word "laying," the words "or placing" shall be inserted, and the words "underground" and "immediately attached or intended to be immediately attached to a distributing main" shall be omitted.

Amendment  
of section 18,  
Act IX of  
1910.

5. In section 18 of the said Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely :—

"(3) Where any tree standing or lying near an aerial line, or where any structure or other object which has been placed or has fallen near an aerial line subsequently to the placing of such line, interrupts or interferes with, or is likely to interrupt or interfere with, the conveyance or transmission of energy or the accessibility of any works, a Magistrate of the first class or, in a Presidency-town or Rangoon, the Commissioner of Police, may, on the application of the licensee, cause the tree, structure or object to be removed or otherwise dealt with as he thinks fit"; and

(b) after sub-section (4), the following *Explanation* shall be added, namely :—

"*Explanation.*—For the purposes of this section, the expression "tree" shall be deemed to include any shrub, hedge, jungle-growth or other plant."

Insertion of  
new section  
19A in Act  
IX of 1910.

6. After section 19 of the said Act, the following section shall be inserted under the heading "*Supply*," namely :—

Point where  
supply is  
delivered.

"19A. For the purposes of this Act, the point at which the supply of energy by a licensee to a consumer shall be deemed to commence shall be determined in such manner as may be prescribed,"

Amendment  
of section 20,  
Act IX of  
1910.

7. In section 20 of the said Act,—

- (a) in clause (c) of sub-section (1), after the word "supply-lines," the word "meters," shall be inserted ; and

(b) after

(b) after sub-section (2), the following sub-section shall be added, namely :—

“(3) Where a consumer refuses to allow a licensee or any person authorised as aforesaid to enter his premises in pursuance of the provisions of sub-section (1) or sub-section (2), or, when such licensee or person has so entered, refuses to allow him to perform any act which he is authorised by those sub-sections to perform, or fails to give reasonable facilities for such entry or performance, the licensee may, after the expiry of twenty-four hours from the service of a notice in writing on the consumer, cut off the supply to the consumer for so long as such refusal or failure continues, but for no longer.”

8. In section 21 of the said Act, sub-section (2) shall be re-numbered (4), and after sub-section (1), the following sub-section shall be inserted, namely :—

Amendment  
of section 21,  
Act IX of  
1910.

“(2) Subject to the provisions of sub-section (1), a licensee may, with the previous sanction of the Local Government, given after consulting the local authority, where the licensee is not the local authority, make conditions not inconsistent with this Act or with his licence or with any rules made under this Act, to regulate his relations with persons who are or intend to become consumers, and may with the like sanction given after the like consultation add to or alter or amend any such conditions ; and any conditions made by a licensee without such sanction shall be null and void :

Provided that any such conditions made before the 23rd day of January 1922 shall, if sanctioned by the Local Government on application made by the licensee before such date as the Local Government may, by general or special order, fix in this behalf, be deemed to have been made in accordance with the provisions of this sub-section.

(3) The Local Government may, after the like consultation, cancel any condition or part of a condition previously sanctioned under sub-section (2) after giving to the licensee not less than one month's notice in writing of its intention so to do.”

Amendment  
of section 23,  
Act IX of  
1910.

9. To section 23 of the said Act, the following sub-sections shall be added, namely :—

“(3) In the absence of an agreement to the contrary, a licensee may charge for energy supplied by him to any consumer—

(a) by the actual amount of energy so supplied, or

(b) by the electrical quantity contained in the supply, or

(c) by such other method as may be approved by the Local Government.

(4) Any charges made by a licensee under clause (c) of sub-section (3) may be based upon, and vary in accordance with, any one or more of the following considerations, namely :—

(a) the consumer's load factor, or

(b) the power factor of his load, or

(c) his total consumption of energy during any stated period, or

(d) the hours at which the supply of energy is required.”

Amendment  
of section 24,  
Act IX of  
1910.

10. In section 24 of the said Act,—

(a) the first paragraph ending with the words “but no longer” shall be re-numbered as sub-section (1), and, in that sub-section as re-numbered, for the words “other sum” where they first occur, the words “sum, other than a charge for energy,” shall be substituted; and

(b) the proviso shall be re-numbered sub-section (2), and, in that sub-section as re-numbered, the words “Provided that” shall be omitted, and to the sub-section the following proviso shall be added, namely :—

“Provided that the prohibition contained in this sub-section shall not apply in any case in which the licensee has made a request in writing to the consumer for a deposit with the Electric Inspector of the amount of the licensee's charges or other sums in  
dispute

dispute or for the deposit of the licensee's further charges for energy as they accrue, and the consumer has failed to comply with such request."

**11.** In sub-section (6) of section 26 of the said Act, the words " on the basis of the previous supply " shall be omitted, and to the sub-section the following proviso shall be added, namely :—

Amendment  
of section 26,  
Act IX of  
1910.

" Provided that, before either a licensee or a consumer applies to the Electric Inspector under this sub-section, he shall give to the other party not less than seven days' notice of his intention so to do."

**12.** To the third proviso to section 27 of the said Act, the following shall be added, namely :—

Amendment  
of section 27,  
Act IX of  
1910.

" unless the Local Government, after such inquiry as it thinks fit, considers that such consent has been unreasonably withheld."

**13.** In sub-section (1) of section 28 of the said Act, the first proviso and the word " also " in the second proviso shall be omitted.

Amendment  
of section 28,  
Act IX of  
1910.

**14.** In clause (b) of sub-section (1) of section 30 of the said Act,—

Amendment  
of section 30,  
Act IX of  
1910.

(a) in sub-clause (ii) for the figures " 1881 " the figures " 1911 " shall be substituted; and

(b) after sub-clause (iii), the following shall be inserted, namely :—

" or

(iv) to which the Local Government, by general or special order, declares the provisions of this sub-section to apply."

**15.** For sub-section (1) of section 33 of the said Act, the following sub-section shall be substituted, namely :—

Amendment  
of section 33,  
Act IX of  
1910.

" (1) If any accident occurs in connection with the generation, transmission, supply or use of energy in, or in connection with, any part of the electric supply-lines or other works of any person, and the accident results or is likely to have resulted in loss of life or personal injury, such person shall give notice



notice of the occurrence, and of any loss of life or personal injury actually occasioned by the accident, in such form and within such time and to such authorities as the Local Government may, by general or special order, direct."

Amendment  
of section 35,  
Act IX of  
1910.

**16.** In section 35 of the said Act, sub-section (3) shall be omitted, and sub-section (4) shall be re-numbered (3), and in sub-section (3) as re-numbered, clauses (a), (b) and (c) shall be re-numbered (b), (c) and (d), respectively, and the following shall be inserted as clause (a), namely :—

" (a) determine the number of members of which any such Board shall be constituted and the manner in which such members shall be appointed."

Amendment  
of section 36,  
Act IX of  
1910.

**17.** To sub-section (3) of section 36 of the said Act, the words " or, if the Governor General in Council or the Local Government, as the case may be, by general or special order, so directs, to an Advisory Board " shall be added.

Amendment  
of section 37,  
Act IX of  
1910.

**18.** In section 37 of the said Act,—

(a) in clause (j) of sub-section (2), the word "and" at the end shall be omitted, and after clause (k) of the same sub-section, the following shall be inserted, namely :—

" and

(l) provide for any matter which is to be or may be prescribed "; and

(b) sub-section (3) shall be re-numbered (4), and the following sub-section shall be inserted after sub-section (2), namely :—

" (3) Any rules made in pursuance of clause (f) or clause (h) of sub-section (2) shall be binding on the Crown."

Amendment  
of section 44,  
Act IX of  
1910.

**19.** In section 44 of the said Act,—

(a) for the words "three hundred" and "thirty," the words "five hundred" and "fifty," respectively, shall be substituted ;

(b) for

OF 1922.] *Indian Electricity (Amendment).*

(b) for the words "the existence of artificial means," the words "if it is proved that any artificial means exist" shall be substituted;

(c) for the words "shall, where," the words "and that" shall be substituted; and

(d) for the words "be *primâ facie* evidence," the words "it shall be presumed, until the contrary is proved," shall be substituted.

20. In section 51 of the said Act, for the words "Governor General in Council" in both places where they occur, the words "Local Government" shall be substituted. Amendment of section 51, Act IX of 1910.

21. In clause (a) of sub-section (1) of section 53 of the said Act, for the words "the Secretary in the Public Works Department," the words "such officer as the Governor General in Council or the Local Government, as the case may be, may designate in this behalf" shall be substituted. Amendment of section 53, Act IX of 1910.

22. In section 55 of the said Act, after the word and figures "section 18," the words, figures and brackets "or section 34, sub-section (2)" shall be inserted. Amendment of section 55, Act IX of 1910.

23. In sub-clause (1) of clause VI of the Schedule to the said Act,— Amendment of clause VI of the Schedule to Act IX of 1910.

(a) after the word "where" where it first occurs, the words "after distributing mains have been laid down under the provisions of clause IV or clause V and the supply of energy through those mains or any of them has commenced," shall be inserted.

(b) for the words "one hundred yards from any distributing main," the words "the area of supply" shall be substituted;

(c) after the words "within one month from the making of the requisition," the words "or within such longer period as the Electric Inspector may allow" shall be inserted;

(d) to clause (d) of the second proviso, the following words shall be added, namely :—

"but the licensee shall re-connect the supply with all reasonable speed on the cessation of the act or default

default or both, as the case may be, which entitled him to discontinue it"; and

(e) in the fourth proviso—

(i) for the words "in the event of any requisition being made for a supply of energy from any distributing main of which," the words "if any requisition is made for a supply of energy and" shall be substituted; and

(ii) for the word "it" in clause (a), the words "the nearest distributing main" shall be substituted.

Substitution  
of new clause  
VII of the  
Schedule to  
Act IX of  
1910.  
Further  
provisions as  
to laying of  
service lines.

**24.** For clause VII of the Schedule to the said Act, the following shall be substituted, namely:—

"VII. The licensee shall, before commencing to lay down or place a service line in any street in which a distributing main has not already been laid down or placed, serve upon the local authority (if any) and upon the owner or occupier of all premises abutting on so much of the street as lies between the points of origin and termination of the service line so to be laid down or placed twenty-one days' notice stating that the licensee intends to lay down or place a service line, and intimating that, if within the said period the local authority or any five or more of such owners or occupiers require, in accordance with the provisions of the licence, that a supply shall be given for any public lamps or to their premises, as the case may be, the necessary distributing main will be laid down or placed by the licensee at the same time as the service line."

Amendment  
of clause VIII  
of Schedule  
to Act IX of  
1910.

**25.** In sub-clause (1) of clause VIII of the Schedule to the said Act,—

(a) after the word "where" the words "after distributing mains have been laid down under the provisions of clause IV or clause V and the supply of energy through those mains or any of them has commenced" shall be inserted; and

(b) for the words "distance of one hundred yards from any distributing main," the words "area of supply" shall be substituted.

**26.** In

**26.** In clause X of the Schedule to the said Act,— Amendment of clause X of Schedule to Act IX of 1910.  
(a) the first part of the clause up to and including sub-clause (c) shall be omitted ;

(b) the first proviso shall be re-numbered sub-clause (1), and in that sub-clause as re-numbered—

(i) the words “Provided, first, that” shall be omitted, and

IX of 1910.

(ii) for the words “so approved by the Local Government,” the words, figures and brackets “approved by the Local Government in accordance with section 23, sub-section (3), clause (c), of the Indian Electricity Act, 1910 ” shall be substituted ;

(c) the second proviso shall be re-numbered sub-clause (2), and from that sub-clause as re-numbered the words “Provided, secondly, that” shall be omitted ; and

(d) the third proviso shall be re-numbered sub-clause (3), and from that sub-clause as re-numbered the words “Provided, thirdly, that,” shall be omitted.

**27.** In the first proviso to clause XI of the Schedule to the said Act,— Amendment of clause XI of Schedule to Act IX of 1910.

(a). the words “or is satisfied ” shall be omitted ; and

(b) for the words “may, after such inquiry (if any) as it thinks fit, make an order accordingly,” the following shall be substituted, namely :—

“shall refer the matter to an Advisory Board and, if the Board recommends any alteration, may make an order in accordance with such recommendation.”

**28.** After clause XI of the Schedule to the said Act, the following clause shall be inserted, namely :— In section of new clause XIA in Schedule to Act IX of 1910.

“XIA. A licensee may charge a consumer a minimum charge for energy of such amount and determined in such manner as may be specified by his licence, and such minimum charge shall be payable notwithstanding that no energy has been used by the consumer during the period for which such minimum charge is made.” Minimum charges.

*Indian Electricity (Amendment).* [ACT I OF 1922.]

Amendment  
of clause XVI  
of Schedule  
to Act IX of  
1910.

**29.** In clause XVI of the Schedule to the said Act,—

(a) in sub-clause (1) for the words “and the approximate height above or depth,” the words “and, in the case of underground works, the approximate depth” shall be substituted;

(b) for sub-clause (2), the following shall be substituted, namely :—

“(2) Every such plan shall be drawn to such scale as the Local Government may require : provided that no scale shall be required unless maps of the locality on that scale are for the time being available to the public”; and

(c) for sub-clause (3), the following shall be substituted, namely :—

“(3) Every such section shall be drawn to horizontal and vertical scales which shall be such as the Local Government may require.”

# ACT No. II OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 25th January, 1922.)*

## An Act further to amend the Indian Factories Act, 1911.

XII of 1911. **WHEREAS** it is expedient further to amend the Indian Factories Act, 1911; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Factories (Amendment) Act, 1922.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on the first day of July, 1922.

XII of 1911. 2. In section 2 of the Indian Factories Act, 1911 (hereinafter referred to as the said Act),—

Amendment  
of section 2,  
Act XII of  
1911.

(a) in clause (1) for the word “fourteen” the word “fifteen” shall be substituted;

(b) for clause (3) the following clause shall be substituted, namely:—

“(3) ‘factory’ means—

(a) any premises wherein, or within the precincts of which, on any one day in the year not less than twenty persons are simultaneously employed, and steam, water or other mechanical power or electrical power is used in aid of any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, for transport or for sale any article or part of an article; or

(b) any

(b) any premises wherein, or within the precincts of which, on any one day in the year not less than ten persons are simultaneously employed and any such process is carried on, whether any such power is used in aid thereof or not which have been declared by the Local Government, by notification in the local official Gazette, to be a factory;

A declaration under clause (b) may be made in respect of any class of premises, or in respect of any particular premises ”;

(c) for clauses (8) and (9), the following clause shall be substituted, namely :—

“ (8) ‘ week ’ means the period between midnight on Saturday night and midnight on the succeeding Saturday night.”

Substitution  
of new section  
for Section 3, Act  
XII of 1911.  
Application  
of Act.

3. For section 3 of the said Act, the following section shall be substituted, namely :—

“ 3. Nothing in this Act shall apply to any mine subject to the operation of the Indian Mines Act, VIII of 1901, 1901.”

Amendment  
of section 7,  
Act XII of  
1911.

4. In section 7 of the said Act, for sub-section (2), the following sub-sections shall be substituted, namely :—

“(2) A certifying surgeon may revoke any certificate granted to a child under sub-section (1) if, in his opinion, the child is no longer fit for employment in a factory.

(3) Where a certifying surgeon refuses to certify that a person is fit for employment in a factory or revokes a certificate granted to a child in this behalf, he shall, if required by such person or child, or by the parent or guardian of such person or child, or by the manager of the factory in which such person or child desires to be employed, state in writing his reasons for such a refusal or revocation.”

5. In

OF 1922.] *Indian Factories (Amendment).*

5. In section 8 of the said Act,—

(a) for the words “ any person practising medicine or surgery,” the words “ any registered practitioner ” shall be substituted; Amendment of section 8, Act XII of 1911.

(b) in the proviso for the words “ after the first date ” to the end of the section, the words “ for a period of more than three months ” shall be substituted;

(c) after the proviso, the following *Explanation* shall be added, namely :—

“ *Explanation.*—In this section the expression ‘ registered practitioner ’ means any person registered under the Medical Act, 1858, or any Act amending the same or under any Act of any Legislature in British India providing for the maintenance of a register of medical practitioners, and includes, in any area where no such last-mentioned Act is in force, any person declared by the Local Government, by notification in the local official Gazette, to be a registered practitioner for the purposes of this section.”

21 & 22 Vict.  
C. 90.

6. After section 8 in Chapter II of the said Act, the following section shall be inserted, namely :— Insertion of new section 8A in Act XII of 1911.

“ 8A. Where an Inspector is of opinion that a child employed in a factory is no longer fit for employment, he may serve on the manager of the factory a notice requiring that such child shall cease to be employed until he has been re-examined by a certifying surgeon or by a registered practitioner authorised by a certifying surgeon in this behalf.” Compulsory medical examination.

7. To section 9 of the said Act, the following clause shall be added, namely :— Amendment of section 9, Act XII of 1911.

“(d) the atmosphere shall not be rendered so humid by artificial means as to be injurious to the health of the persons employed therein.”

8. In clause (c) of sub-section (1) of section 18 of the said Act, after the word “ machinery,” the words “ and electrical fittings including live wires and switches ” shall be inserted. Amendment of section 18, Act XII of 1911.

9. After



Insertion of  
new section  
18A in Act  
XII of 1911.

Repairs to  
buildings or  
machinery.

9. After section 18 of the said Act, the following section shall be inserted, namely :—

“ 18A. (1) If an Inspector is of opinion—

(a) that any factory or part thereof is in such a condition as to be dangerous to human life or safety, or

(b) that any part of the ways, works, machinery or plant used in a factory is in such a condition that it cannot be used without danger to human life, or safety,

he may serve on the manager of the factory an order in writing, specifying the measures which he considers necessary for removing the danger, and requiring him to carry them out before such date as may be specified therein.

(2) If, in the opinion of the Inspector, the use of any part of the ways, works, machinery or plant in a factory involves imminent danger to human life, he may serve on the manager of the factory an order in writing prohibiting the use thereof until it is duly repaired or altered.”

Insertion of  
new sections  
19A and 19B  
in Act XII  
of 1911

Power to pro-  
hibit presence  
of children  
in factories.

10. After section 19 of the said Act, the following sections shall be inserted, namely :—

“ 19A. Where, in the opinion of the Inspector, the presence in any factory or any part thereof of children, who, by reason of their age, cannot, under the provisions of this Act, be lawfully employed therein, involves danger to, or injury to the health of, such children, he may serve on the manager of such factory an order in writing prohibiting the admission of such children to the factory or part thereof.

19B. No person under the age of eighteen years and no woman shall be employed in any factory in any of the operations specified in Part I of the Schedule, or, save in accordance with the regulations contained in Part II of the Schedule, in any operation involving the use of lead compounds.”

Prohibition  
of employ-  
ment of wo-  
men and per-  
sons under  
eighteen  
years in cer-  
tain pro-  
cesses

Amendment  
of section  
20, Act  
XII of 1911.

11. In the proviso to section 20 of the said Act, after the word “ roof ” the words “ or to such height  
as

OF 1922.] *Indian Factories (Amendment).*

as the Inspector may, in any particular case, specify" shall be inserted.

12. For section 21 of the said Act, the following section shall be substituted, namely :—

Substitution  
of new  
section for  
section 21,  
Act XII of  
1911  
Rest periods  
in factories.

" 21. (1) In every factory there shall be fixed,—

(a) for each person employed on each working day—

(i) at intervals not exceeding six hours, periods of rest of not less than one hour, or

(ii) at the request of the employees concerned, periods of rest of not less than half an hour each so arranged that, for each period of six hours work done, there shall be periods of rest of not less than one hour's duration in all, and that no person shall work for more than five hours continuously, and

(b) for each child working more than five and a half hours in any day, a period of rest of not less than half an hour.

(2) The period of rest under clause (b) shall be so fixed that no such child shall be required to work continuously for more than four hours."

13. To clause (b) of sub-section (1) of section 22 of the said Act, the following proviso shall be added, namely :—

Amendment  
of section  
22, Act XII  
of 1911.

" Provided that no such substitution shall be made as will result in any person working for more than ten consecutive days without a holiday for a whole day."

14. (1) In clause (a) of section 23 of the said Act for the word " nine " the word " twelve " shall be substituted.

Amendment  
of section  
23, Act XII  
of 1911.

(2) In clause (c) of section 23 of the said Act, for the word " seven " the word " six " shall be substituted.

(3) The provisions of clause (a) of section 23 of the said Act, as hereby amended, shall not apply to any

any child lawfully employed in a factory on or before the first day of July, 1921.

Amendment  
of section  
25, Act XII  
of 1911.

**15.** In section 25 of the said Act, after the word “ child ” the words “ or, save in such circumstances as may be prescribed, any other person ” shall be inserted.

Amendment  
of section  
26, Act XII  
of 1911.

**16.** In section 26 of the said Act, for the words “ woman or child ” and the words “ woman and child ” the word “ person ” shall be substituted.

Substitution  
of new sec-  
tions for sec-  
tion 27, Act  
XII of 1911.

**17.** For section 27 of the said Act, the following sections shall be substituted, namely :—

Limitation  
of working  
hours per  
week.

“ 27. No person shall be employed in a factory for more than sixty hours in any one week.

Limitation  
of working  
hours per  
day.

28. No person shall be employed in any factory for more than eleven hours in any one day.”

Substituion  
of new Chap-  
ter for Chap-  
ter V, Act  
XII of 1911.

**18.** For Chapter V of the said Act, the following Chapter shall be substituted, namely :—

## “ CHAPTER V.

### EXCEPTIONS.

Exceptions  
for persons  
holding  
positions of  
supervision,  
etc.

**29.** Nothing in any of the following sections namely, 21, 22, 24, 26, 27 and 28, shall apply to persons who may, by rules made by the Local Government under this Act, be defined to be persons holding positions of supervision or management or to persons employed in a confidential capacity.

Exemptions.

**30.** (1) Where it is proved to the satisfaction of the Local Government—

(a) that any class of work in a factory is in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the factory; or

(b) that the work of any class of workers is essentially intermittent; or

(c) that

- (c) that there is in any class of factories any work which necessitates continuous production for technical reasons; or
- (d) that any class of factories supplies the public with articles of prime necessity which must be made or supplied every day; or
- (e) that in any class of factories the work performed, by the exigencies of the trade or by its nature, cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces;

the Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt on such conditions, if any, as it may impose—

in case (a) such class of work from all or any of the provisions of sections 27 and 28;

in case (b) work of the nature described from all or any of the provisions of sections 22, 27 and 28;

in case (c) work of the nature described from the provisions of sections 21 and 22;

in cases (d) and (e) such class of factories from the provisions of section 22.

(2) The Local Government may, by general or special order, exempt for such period as may be specified in the order and on such conditions, if any, as it may impose, any factory from all or any of the provisions of sections 21, 22, 27 and 28, on the ground that such exemption is necessary in order to enable such factory to deal with an exceptional press of work.

(3) In such circumstances and subject to such conditions as may be prescribed, nothing in section 21, section 22, section 27 or section 28 shall apply to work on urgent repairs.

31. Where, under the provisions of sub-section (1) of section 30, any factory has been exempted from the provisions of section 27, every person employed in such

Payment for  
overtime.

such factory for more than sixty hours in any one week shall be paid, in respect of the overtime, at a rate which shall be at least one and a quarter times the rate at which he is normally paid.

Special exemptions for indigo, tea and coffee factories.

32. The Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt any indigo factory or any factory situated on, and used solely for the purposes of, a tea or coffee plantation, from all or any of the provisions of sections 21 and 22, on such conditions, if any, as it may impose."

Amendment of section 33, Act XII of 1911.

19. In sub-section (1) of section 33 of the said Act, for clauses (a) and (b), the words " on or before the date on which the factory commences working as such " shall be substituted.

Substitution of new section for section 35, Act XII of 1911.  
Register of workers.

20. For section 35 of the said Act, the following section shall be substituted, namely :—

" 35. In every factory there shall be kept, in the prescribed form, a register of all the persons employed in such factory, of their hours of work and of the nature of their respective employment."

Amendment of section 36, Act XII of 1911.

21. In section 36 of the said Act,—

(a) for clause (b) of sub-section (1), the following shall be substituted, namely :—

"(b) the periods of rest fixed under section 21 ;"

(b) in clause (d) of sub-section (1), for the words " women and children, respectively, if not employed in shifts," the words " all persons employed " shall be substituted;

(c) after clause (d) of sub-section (1), the following shall be inserted, namely :—

"(e) the weekly holidays fixed under section 22."

Amendment of section 37, Act XII of 1911.

22. In sub-section (2) of section 37 of the said Act,—

(a) in clause (g) after the word " ventilation," the words " and artificial humidification " shall be inserted.

(b) In

OF 1922.] *Indian Factories (Amendment).*

(b) in clause (j), after the word “ machinery,” the words “ and electrical fittings ” shall be inserted;

(c) after clause (j), the following clause shall be inserted, namely :—

“ (jj) the definition of ‘ persons ’ under section 29 who shall be deemed to be persons holding positions of supervision or management or persons employed in a confidential capacity.”

**23.** After section 38 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 38A in Act XII of 1911.

“ 38A. The Governor General in Council may make rules for the adequate disinfection of wool used in factories which may be infected with anthrax spores.”

Rules for prevention of anthrax.

**24.** In section 39 of the said Act,—

Amendment of section 39, Act XII of 1911.

(a) in sub-section (1) for the word and figures “ section 38,” the words and figures “ sections 38 and 38A ” shall be substituted;

(b) in sub-section (2), for the words and figures “ sections 37 and 38,” the words and figures “ sections 37, 38 and 38A ” shall be substituted.

**25.** In section 41 of the said Act,—

Amendment of section 41, Act XII of 1911.

(a) in clause (f), for the words “ machinery or boilers,” the words “ machinery, electrical fittings or boilers ” shall be substituted;

(b) in clause (g), for the words and figures “ or section 18,” the words and figures “ section 18, section 18A or section 19B ” shall be substituted;

(c) for the words “ two hundred,” the words “ five hundred ” shall be substituted.

**26.** In section 43 of the said Act, for the words “ two hundred ” the words “ five hundred ” shall be substituted.

Amendment of section 43, Act XII of 1911.

**27.** After section 43 of the said Act, the following section shall be inserted, namely :—

Insertion of new section 43A in Act XII of 1911.

“ 43A. Where under this Act a Criminal Court imposes a fine or confirms in appeal, revision or otherwise

Power of Court to pay compensation out of fine.

wise, a sentence of fine in respect of an offence causing bodily injury or death, the Court may, when passing judgment, order the whole or any part of the fine recovered to be paid as compensation to the person injured or, in the case of his death, to his legal representative;

Provided that, if the fine is imposed in a case which is subject to appeal, no such payment shall be made before the period allowed for presenting the appeal has elapsed, or, if an appeal has been presented, before the decision of the appeal."

Amendment  
of section 48,  
Act XII of  
1911.

**28.** In section 48 of the said Act, at the end of sub-section (2), the words and figures "or section 44" shall be added.

Amendment  
of section 50,  
Act XII of  
1911.

**29.** In section 50 of the said Act,—

(a) in sub-section (1), for the words and figures "section 18," the words and figures "section 18, section 18A or section 19A" shall be substituted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Except in the case of an appeal against an order under section 19A, the appellate authority may, on the application of the appellant, suspend the operation of an order of the Inspector pending the decision of the appeal. But where no such suspension has been granted, such order shall be complied with notwithstanding the fact that an appeal has been presented."

Amendment  
of section 51,  
Act XII of  
1911.

**30.** In sub-section (2) of section 51 of the said Act, for the words and figures "section 24, clause (a) and section 29," the words and figures "and section 24, clause (a)" shall be substituted.

Amendment  
of section 52,  
Act XII of  
1911.

**31.** In section 52 of the said Act, for the words and figures "section 28 and section 32," the words and figures "section 27, section 28 and section 31" shall be substituted.

Amendment  
of Schedules  
to Act XII of  
1911.

**32.** For Schedules I and II to the said Act, the Schedule contained in Schedule I to this Act shall be substituted.

**33.** The

**33.** The provisions of the said Act specified in Schedule II are hereby repealed to the extent shown in the second column thereof. Repeals.

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## SCHEDULE I.

SCHEDULE TO BE SUBSTITUTED IN THE INDIAN FACTORIES  
Act, 1911.

(See section 32.)

### “ THE SCHEDULE.

(See section 19B.)

#### PART I.

1. Work at a furnace where the reduction or treatment of zinc or lead ores is carried on :

2. The manipulation, treatment, or reduction of ashes containing lead, the desilverising of lead or the melting of scrap lead or zinc :

3. The manufacture of solder or alloys containing more than ten per cent. of lead :

4. The manufacture of any oxide, carbonate, sulphate, chromate, acetate, nitrate, or silicate of lead :

5. Mixing or pasting in connection with the manufacture or repair of electric accumulators :

6. The cleaning of work-rooms where any of the processes aforesaid are carried on.

#### PART II.

1. Where dust or fume from a lead compound is produced in the process, provision must be made for drawing the fume or dust away from the persons employed by means of an efficient exhaust draught so contrived as to operate on the dust or fume as nearly as may be at its point of origin :

2. The persons employed must undergo the prescribed medical examination at the prescribed intervals, and the prescribed record must be kept with respect to their health :

3. No food, drink, or tobacco, shall be brought into, or consumed in, any room in which the process is carried on, and no person shall be allowed to remain in any such room during meal times :

4. Adequate



*Indian Factories (Amendment).* [ACT II OF 1922.]

4. Adequate protective clothing in a clean condition shall be provided by the employer and worn by the persons employed :

5. Such suitable cloak-room, mess-room and washing accommodation as may be prescribed shall be provided for the use of the persons employed :

6. The rooms in which the persons are employed, and all tools and apparatus used by them, shall be kept in a clean condition."

SCHEDULE II.

(See section 33.)

REPEALS.

Section 2	.	.	.	.	.	Clause (4)
Section 22	.	.	.	.	.	Sub-sections (2), (3) and (4).
Section 36	.	.	.	.	.	Sub-section (4).
Section 38	.	.	.	.	.	The words " from time to time."
Section 55	.	.	.	.	.	The whole.
Section 59	.	.	.	.	.	Ditto.

# ACT No. III OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 9th February, 1922.)*

## An Act to amend the Benares Hindu University Act, 1915.

XVI of 1915. **W**HEREAS it is expedient to amend the Benares Hindu University Act, 1915; It is hereby enacted as follows :—

1. This Act may be called the Benares Hindu University (Amendment) Act, 1922. Short title.

XVI of 1915. 2. For sub-section (2) of section 9 of the Benares Hindu University Act, 1915, the following shall be substituted, namely :— Amendment of section 9, Act XVI of 1915.

“(2) No person not being a Hindu shall become or be appointed a member of any Court other than the first Court unless he has been a member of the first Court.”

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# ACT No. IV OF 1922.

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[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 22nd February, 1922.)*

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## An Act to repeal certain special enactments supplementing the ordinary criminal law.

WHEREAS it is expedient that certain special enactments supplementing the ordinary criminal law should be repealed ; It is hereby enacted as follows :—

1. This Act may be called the Special Laws ~~Short Title.~~  
Repeal Act, 1922.

2. The repeal of any enactment by this Act shall <sup>Extent,</sup> have effect in every part of British India, including British Baluchistan, the Sonthal Parganas, the Shan States and the Hill District of Arakan, in which the enactment was in force at the date of the commencement of this Act, and any notification, made under any law for the time being in force, whereby any such enactment has been declared to be in force in, or applicable to, or has been extended to, any such part, shall on and from that date be deemed to have been cancelled in so far as it relates to that enactment.

3. The enactments mentioned in the Schedule are <sup>Repeals,</sup> hereby repealed to the extent specified in the fourth column thereof.

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## THE SCHEDULE

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 3)

Year. <sup>1</sup>	No.	Short title.	Extent of repeal.
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*Madras and Bengal Regulations.*

1804	X	The Bengal State Offences Regulation, 1804.	So much as has not been repealed.
1808	VII	The Madras State Offences Regulation, 1808.	So much as has not been repealed.

*Acts of the Governor General in Council.*

1857	XI	The State Offences Act, 1857.	So much as has not been repealed.
	XXV	The Forfeiture Act, 1857.	So much as has not been repealed.
1872	IV	The Punjab Laws Act, 1872.	So much of the First Schedule as relates to the Bengal State Offences Regulation, 1804.
1874	XV	The Laws Local Extent Act, 1874.	So much of the First, Second, Fourth and Fifth Schedules as relates to the Bengal State Offences Regulation, 1804, the Madras State Offences Regulation, 1808, the State Offences Act, 1857, and the Forfeiture Act, 1857.
1875	XX	The Central Provinces Laws Act, 1875.	So much of the Schedule as relates to the Bengal State Offences Regulation, 1804.
1876	XVIII	The Oudh Laws Act, 1876.	So much of the Second Schedule as relates to the Bengal State Offences Regulation, 1804.
1891	XII	The Amending Act, 1891.	So much of the Second Schedule as relates to the Forfeiture Act, 1857.
1894	XIII	The Amending (Army) Act, 1894.	So much of the Second Schedule as relates to the Madras State Offences Regulation, 1808.
1897	V	The Amending Act, 1897.	So much of the Third Schedule as relates to the Bengal State Offences Regulation, 1804.

THE SCHEDULE—*contd.*

ENACTMENTS REPEALED—*contd.*

(See section 3)—*contd.*

Year.	No.	Short title.	Extent of repeal.
<i>Acts of the Governor General in Council—contd.</i>			
1897	XIV	The Indian Short Titles Act, 1897.	So much of the Schedule as relates to the State Offences Act, 1857, and the Forfeiture Act, 1857.
1898	XIII	The Burma Laws Act, 1898.	So much of the First Schedule as relates to the State Offences Act, 1857, and the Forfeiture Act, 1857.
1915	IV	The Defence of India (Criminal Law Amendment) Act, 1915.	The whole.
1916	II	The Defence of India (Amendment) Act, 1916.	The whole.
1919	XI	The Anarchical and Revolutionary Crimes Act, 1919.	The whole.
<i>Regulations by the Governor General in Council.</i>			
1872	III	The Sonthal Parganas Settlement Regulation, 1872.	So much of the Schedule as relates to the Bengal State Offences Regulation, 1804.
1877	III	The Ajmere Laws Regulation, 1877.	So much of the Second Schedule as relates to the Bengal State Offences Regulation, 1804.
1895	I	The Kachin Hill-tribes Regulation, 1895.	So much of the Schedule as relates to the State Offences Act, 1857.
1896	V	The Chin Hills Regulation, 1896.	So much of the Schedule as relates to the State Offences Act, 1857.
1901	VII	The North-West Frontier Province Law and Justice Regulation, 1901.	So much of the Second Schedule as relates to the Bengal State Offences Regulation, 1804.
1913	II	The British Baluchistan Laws Regulation, 1913.	So much of the First Schedule as relates to the State Offences Act, 1857.
1916	I	The Arakan Hill District Laws Regu-	So much of the First Schedule as relates to the State Offences

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# ACT No. V OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 22nd February, 1922.)*

## An Act to repeal certain provisions of the Indian Criminal Law Amendment Act, 1908.

**W**HEREAS it is expedient that certain provisions of the Indian Criminal Law Amendment Act, 1908, should be repealed; It is hereby enacted as follows :—

1. This Act may be called the Indian Criminal Law Amendment Repealing Act, 1922. Short title.

2. The repeal of an enactment by this Act shall have effect in every part of British India, including the Sonthal Parganas, in which the enactment was in force at the date of the commencement of this Act, and any notification, made under any law for the time being in force, whereby any such enactment has been declared to be in force in, or applicable to, or has been extended to, any such part, shall on and from that date be deemed to have been cancelled in so far as it relates to that enactment. Extent.

3. Sub-section (3) of section 1 and the whole of Part I of, and the Schedule to, the Indian Criminal Law Amendment Act, 1908, and so much of the First Schedule to the Devolution Act, 1920, as relates to sub-section (3) of section 1 and to sub-section (1) of section 2 of the Indian Criminal Law Amendment Act, 1908, are hereby repealed. Repeals.

XIV of 1908.  
XXXVIII  
of 1920.

XIV of 1908.



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# ACT No. VI OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 1st March, 1922.)*

## An Act further to amend the Indian Lunacy Act, 1912.

WHEREAS it is expedient further to amend the Indian Lunacy Act, 1912; It is hereby IV of 1912, enacted as follows:—

1. This Act may be called the Indian Lunacy Short title.  
(Amendment) Act, 1922.

IV of 1912. 2. In section 3 of the Indian Lunacy Act, 1912, Amendment of section 3, Act IV of 1912.  
(hereinafter referred to as the said Act),—

(a) in clause (1), after the word “asylum” where it occurs for the second time, the words “or mental hospital” shall be inserted; and

(b) to clause (2) the following shall be added, namely:—

“together with any other charges specified in this behalf by the Governor General in Council, in exercise of any power conferred upon him by this Act.”

3. To section 84 of the said Act, the following Amendment of section 84, Act IV of 1912.  
words shall be added, namely:—

“if it is satisfied that provision has been or will be made for the curative treatment therein of persons suffering from mental diseases.”

4. After section 84 of the said Act, the following Insertion of new section 84A in Act IV of 1912.  
section shall be inserted, namely:—

“84A. If in any licensed asylum no provision for curative treatment has been made, or the Local Government considers that the provision made is insuffi- Power to cancel licence if provision for curative

cient,

*Indian Lunacy (Amendment).* [ACT VI OF 1922.]

treatment  
is insuffi-  
cient.

cient, the Local Government may require the person in charge of the asylum to take such measures for making or supplementing such provision as it may deem necessary, and, if such person does not comply with the requisition within a reasonable time, the Local Government may revoke the licence."

Insertion of  
new sections  
89A. and  
89B. in Act  
IV of 1912.

5. After section 89 of the said Act, the following sections shall be inserted, namely :—

Fixation of  
cost of main-  
tenance.

"89A. The Governor General in Council may, by general or special order, prescribe the amount payable on account of the cost of maintenance of lunatics detained in any asylum for the cost of whose maintenance any Local Government is liable, and the proportions in which such amount shall be payable respectively by the Local Governments so liable. Any such amount may include charges on account of the upkeep of the asylum and of the capital cost of the establishment of the asylum.

Incidence of  
costs of  
maintenance  
payable by  
Government.

89B. (1) When under the provisions of this Act the cost of the maintenance of a lunatic is payable by the Government, then such cost shall be payable—

(a) in the case of a lunatic not domiciled in British India, by the Local Government of the province in which the reception order or the order under section 25, as the case may be, was made ; and

(b) in the case of a lunatic domiciled in British India, by the Local Government of the province in which the lunatic has last resided for a period of five years before the reception order or the order under section 25, as the case may be, was made ; or, if the lunatic has not been resident in any one province for such period, by the Local Government of the province in which such order was made.

(2) If any question arises as to the incidence of the cost of maintenance of any lunatic under subsection (1), the question shall be referred to the Governor General in Council, and his decision thereon shall be final."

# ACT No. VII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th March, 1922.)*

## An Act to amend the law relating to emigration.

**W**HEREAS it is expedient to amend the law relating to emigration; It is hereby enacted as follows:—

### CHAPTER I.

#### PRELIMINARY.

1. (1) This Act may be called the Indian Emigration Act, 1922. Short title and extent.

(2) It extends to the whole of British India.

2. (1) In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(a) “dependent” means any woman or child who is related to an emigrant and any aged or incapacitated relative of an emigrant;

(b) “emigrant” means any person who emigrates or has emigrated or who has been registered as an emigrant under this Act, and includes any dependent of an emigrant, but does not include—

(i) any person emigrating to a country in which he has resided for not less than five years or the wife or child of such person, or

(ii) the

- (ii) the wife or child of any person who has lawfully emigrated when such wife or child departs for the purpose of joining such person ;
- (c) “emigrate” and “emigration” mean the departure by sea out of British India of—
  - (i) any person who departs under an agreement to work for hire in any country beyond the limits of India, and
  - (ii) any person who is assisted to depart, otherwise than by a relative, if he departs, for the purpose or with the intention of working for hire or engaging in agriculture in any country beyond the limits of India ;
- (d) “prescribe” means to prescribe by rules made under this Act ;
- (e) “work,” with its grammatical variations, means skilled or unskilled work ;
- (f) “skilled work” means—
  - (i) working as an artisan ; or
  - (ii) working as a clerk or shop assistant ; or
  - (iii) working for the purpose of any exhibition or entertainment ; or
  - (iv) service in any restaurant, tea-house, or other place of public resort ; or
  - (v) domestic service ; or
  - (vi) any other occupation which the Governor General in Council may, by notification in the Gazette of India, declare to be skilled work ;
- (g) “unskilled work” includes engaging in agriculture.

(2) In case of any doubt or dispute arising otherwise than in the course of any legal proceedings, as to whether—

(a) any person is an emigrant, or

(b) any

(b) any work is skilled or unskilled, or

(c) any person has been assisted otherwise than by a relative,

within the meaning of this Act, the question shall be determined by such person and in such manner as the Local Government may prescribe, and such determination shall be final.

## CHAPTER II.

### PROTECTORS OF EMIGRANTS AND MEDICAL INSPECTORS.

3. (1) Subject to the control of the Governor Appointment of Protectors of Emigrants. General in Council, the Local Government may appoint a person to be the Protector of Emigrants for any port situate within the territories administered by it from which emigration is lawful.

(2) The Local Government may define the area to which the authority of a Protector of Emigrants so appointed shall extend.

(3) Every Protector of Emigrants shall be a public XLV of 1860. servant within the meaning of the Indian Penal Code.

4. Every Protector of Emigrants, in addition to the special duties assigned to him by or under this Act, shall— General duties of Protector.

(a) protect and aid with his advice all emigrants ;

(b) cause, so far as he can, all the provisions of this Act and of the rules made thereunder to be complied with ;

(c) inspect, at the time of arrival, to such extent and in such manner as the Local Government may prescribe, vessels bringing return emigrants to the port for which he is Protector ;

(d) inquire into the treatment received by return emigrants both during the period of their residence in the country to which they emigrated

emigrated, and also during the return voyage, and report thereon to the Local Government ;

(e) aid and advise return emigrants so far as he reasonably can ; and

(f) on being satisfied that any person intending to depart by sea out of British India, comes within one of the classes expressly excluded from the definition of emigrant in section 2, furnish such person with a certificate to the effect that such person is not an emigrant for the purpose of this Act.

Power to  
appoint per-  
sons to exer-  
cise functions  
of a Protector

**5. (1)** In any specified area where there is not a Protector of Emigrants, the Local Government, subject to the control of the Governor General in Council, may appoint any person to perform all or any of the duties of a Protector of Emigrants under this Act.

(2) Every person so appointed shall be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Appointment  
of Medical  
Inspectors.

**6. (1)** The Local Government may appoint one or more Medical Inspectors of Emigrants at any port from which emigration is lawful or at any other place, and, where more than one are appointed, may apportion their respective duties.

(2) Every Medical Inspector of Emigrants shall be a public servant within the meaning of the Indian Penal Code.

XLV of 1860.

Agents in  
foreign  
countries.

**7.** The Governor General in Council may, for the purpose of safeguarding the interests of emigrants in any place outside British India, appoint persons to be agents in such places, and may define their powers and duties.

Advisory  
Committees.

**8.** The Local Government may, for the purpose of assisting any Protector of Emigrants appointed by it or any person appointed by it under section 5, constitute an Advisory Committee in such manner as it may think fit, and may prescribe the procedure to be followed and the functions to be performed by such committee.

## CHAPTER III.

## EMIGRATION FOR THE PURPOSE OF UNSKILLED WORK.

9. (1) Emigration, for the purpose of unskilled work, shall not be lawful except from the ports of Calcutta, Madras, Bombay, Karachi, Negapatam, Tuticorin and Dhanushkodi, and from such other ports as the Governor General in Council may, by notification in the Gazette of India, declare to be ports from which such emigration is lawful.

Ports from which emigration of unskilled workers is lawful.

(2) The Local Government may, by notification in the local official Gazette, fix for the purposes of this Act the limits of any port from which such emigration is lawful.

10. (1) Emigration, for the purpose of unskilled work, shall not be lawful except to such countries and on such terms and conditions as the Governor General in Council, by notification in the Gazette of India, may specify in this behalf.

Countries to which emigration of unskilled workers is lawful.

(2) No notification shall be made under sub-section (1) unless it has been laid in draft before both Chambers of the Indian Legislature and has been approved by a resolution of each Chamber, either without modification or addition, or with modifications and additions to which both Chambers agree, but, upon such approval being given, the notification may be issued in the form in which it has been so approved.

11. (1) Where the Governor General in Council has reason to believe that in any country to which emigration for the purpose of unskilled work is lawful plague or any other epidemic disease dangerous to human life has broken out, and that emigrants if allowed to emigrate to that country would be exposed to serious risk to life on arrival there, he may, by notification in the Gazette of India, declare that emigration to that country for the purpose of unskilled work shall cease to be lawful.

Power to suspend emigration of unskilled workers.

(2) Where a Local Government has reason to believe that such a state of affairs as is described in sub-section



sub-section (1) exists in any country to which emigration for the purpose of unskilled work is lawful, it may, by notification in the local official Gazette, declare that emigration to that country for the purpose of unskilled work from any port in the territories administered by it shall cease to be lawful pending a reference to the Governor General in Council.

(3) The Local Government publishing a notification under sub-section (2) shall forthwith report such notification with the reasons for it to the Governor General in Council, who shall thereupon publish a notification in the Gazette of India confirming or cancelling the notification published by the Local Government.

Revocation of prohibition.

**12.** Where the Governor General in Council is satisfied that the ground on which a notification under sub-section (1) of section 11, or a notification under sub-section (3) of section 11 confirming a notification of a Local Government has been made with respect to any country, has ceased to exist, he may, by notification in the Gazette of India, declare that emigration to that country for the purpose of unskilled work shall again be lawful from a date to be specified in the notification.

Powers of Governor General in Council to prohibit emigration to specified country.

**13.** (1) The Governor General in Council may, by notification in the Gazette of India, prohibit, from a date, and for reasons, to be specified in the notification, all persons or any specified class of persons from emigrating to any specified country from the territories under the administration of any Local Government or any specified part thereof, for the purpose of unskilled work.

(2) Every notification issued under this section shall be laid before both Chambers of the Indian Legislature as soon as may be after it is made.

Saving.

**14.** A notification under section 10, section 11, section 12 or section 13 shall not affect any act done, offence committed, or legal proceedings commenced before the date on which such notification takes effect.

## CHAPTER IV.

## EMIGRATION FOR THE PURPOSE OF SKILLED WORK.

**15.** Emigration, for the purpose of skilled work, shall not be lawful except from a port from which emigration for the purpose of unskilled work is lawful and from such other ports as the Governor General in Council may, by notification in the Gazette of India, specify in this behalf.

Ports from which emigration of skilled workers is lawful.

**16.** (1) Whoever desires to engage, or to assist, any person to emigrate for the purpose of skilled work shall apply for the permission of the Local Government having jurisdiction at the port from which such person is to depart, and shall state in his application—

Emigration of skilled workers.

- (a) the number of persons whom he proposes so to engage or assist ;
- (b) the place beyond the limits of India to which each such person and his dependents are to proceed ;
- (c) the accommodation to be provided for each such person and his dependents until their departure out of India and during the voyage.

(2) Whoever desires to engage any person for the purpose described in sub-section (1) shall, in addition to the information which he is required by that sub-section to supply in his application, further state therein—

- (a) the provision to be made for the health and well-being of such person and his dependents during the period of the proposed engagement and for their repatriation at the end of such period ;
- (b) the terms of the agreement under which such person is to be engaged ;
- (c) the security in British India which he proposes to furnish for the due observance of

such

such agreement and for the proper treatment of the person to be engaged and his dependents.

Applications  
how to be  
disposed of.

**17.** On receiving an application under section 16, the Local Government may, after such inquiry as it may deem necessary, grant the permission applied for on such terms and conditions (if any) and on payment of such fees (if any) as it thinks fit, or withhold such permission, and the decision of the Local Government shall be final.

Appearance of  
engaged  
persons before,  
and registra-  
tion of names  
by, Protector  
of Emigrants.

**18.** (1) Before any person departs from British India in accordance with permission granted under section 17, the person by whom he has been engaged or assisted shall appear in person or by his duly authorised agent before the Protector of Emigrants at the port of embarkation with such first-mentioned person and with any persons intending to accompany him as his dependents.

(2) If it appears to the Protector of Emigrants—

- (a) that permission to engage or assist such person has been duly obtained,
- (b) in the case of an engagement, that the terms of the agreement under which such person has been engaged are in accordance with the terms of the permission granted and are understood by him, and
- (c) that the conditions on which the permission was granted have been complied with,

he shall register in a book to be kept for the purpose such particulars concerning the person engaged or assisted and his dependents (if any) and concerning the person engaging or assisting him, and in such form, as the Local Government may prescribe.

Provisions as  
to security.

**19.** Where such security as is referred to in sub-section (2) of section 16 has been furnished, the Local Government may, at any time after making such inquiry as it may deem necessary, pass orders in regard to the forfeiture of the security in whole or in part and the application of the same or any part thereof, and, on the expiry of the period to which the agree-  
ment

ment relates and on being satisfied that no ground exists for forfeiting the security in whole or in part, order the return of the security or of any part thereof to the person by whom it was furnished or to his representative.

**20.** The Local Government may, by notification in the local official Gazette, authorise a Protector of Emigrants to receive and dispose of applications made under this Chapter :

*Delegation to Protector of Emigrants of authority to receive or dispose of applications.*

Provided that an appeal shall lie to the Local Government from every order passed by a Protector of Emigrants in exercise of the authority so conferred.

**21. (1)** Where the Governor General in Council has reason to believe that sufficient grounds exist for prohibiting emigration of skilled workers to any country, he may, by notification in the Gazette of India, declare that such emigration to that country shall cease to be lawful from a date specified in the notification; and from that date such emigration to that country shall accordingly cease to be lawful.

*Power to prohibit emigration of skilled workers.*

(2) Every notification issued under this section shall be laid before both Chambers of the Indian Legislature as soon as may be after it is made.

**22.** Nothing in this Chapter shall apply in any case in which a person engages another to accompany him out of India as his personal domestic servant.

*Saving.*

## CHAPTER V.

### RULES.

**23.** Subject to the control of the Governor General in Council, the Local Government may, by notification in the local official Gazette, make rules consistent with this Act to prescribe the person by whom any doubt or dispute referred to in sub-section (2) of section 2 shall be determined and the procedure to be followed and the proof to be required in such cases, and to provide for any other matter which the Local Government is by this Act empowered to prescribe.

*Power of Local Government to make rules.*

**24. (1)** The

Power for  
the Governor  
General in  
Council to  
make rules.

**24.** (1) The Governor General in Council may, by notification in the Gazette of India, and after previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the powers and duties of the several officers appointed by the Governor General in Council under this Act ;
- (b) the licensing, supervision and control of all persons employed in British India in connection with the inducement of persons to emigrate and with the conveyance and accommodation of persons so induced ;
- (c) the establishment, supervision and regulation of any places of accommodation provided for emigrants and for their medical care while resident there ;
- (d) the forms to be maintained and the returns to be submitted by persons licensed in accordance with rules framed under clause (b) ;
- (e) the information to be furnished by persons licensed in accordance with rules framed under clause (b) to emigrants and the language in which such information is to be furnished ;
- (f) the production and examination of emigrants before District Magistrates or such other authorities as may be appointed in this behalf ;
- (g) the age below which persons of either sex may not emigrate except as dependents ;
- (h) the accommodation, the provisions, fuel and other necessities, the medical stores and staff, the life-saving and sanitary arrangements, and the records to be maintained on any ship specially chartered for the transport of emigrants ;

(i) the

- (i) the reception and the despatch to their homes of return emigrants ;
- (j) the fees, if any, payable by Emigration Agents to Protectors of Emigrants for each emigrant departing from India ; and
- (k) generally, the security, well-being and protection of emigrants both up to the date of their actual departure from India and on their return to India.

## CHAPTER VI.

## OFFENCES.

25. (1) Whoever, except in conformity with the provisions of this Act or of the rules made under this Act, emigrates or attempts to emigrate shall be punishable with fine which may extend to fifty rupees.

Unlawful  
emigration or  
inducement  
to emigrate.

(2) Whoever, except in conformity with the provisions of this Act or of the rules made under this Act,—

- (a) makes, or attempts to make, any agreement with any person purporting to bind that person, or any other person, to emigrate, or
- (b) induces, or attempts to induce, any person to emigrate or to attempt to emigrate or to leave any place for the purpose of emigrating, or
- (c) causes any person engaged or assisted by him, after grant of the permission referred to in section 17, to depart by sea out of British India without registration of the particulars required by sub-section (2) of section 18,

shall be punishable with fine, which may extend to five hundred rupees.

(3) If any person commits an offence under this section, any police-officer may arrest him without warrant.

26. Whoever

Fraudulently  
inducing to  
emigrate.

**26.** Whoever, by means of intoxication, coercion or fraud, causes or induces, or attempts to cause or induce, any person to emigrate, or enter into any agreement to emigrate, or leave any place with a view to emigrating, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

False  
representation  
of Govern-  
ment author-  
ity.

**27.** Whoever falsely represents that any emigrants are required by the Government or are to be engaged on behalf of the Government shall be punishable with imprisonment for a term which may extend to six months, or with fine, which may extend to five hundred rupees, or with both.

Sanction to  
prosecutions.

**28.** No prosecution shall be instituted for any offence under this Chapter except with the sanction of a Protector of Emigrants or of a person appointed under section 5 and empowered in this behalf or, where there is no Protector or person so appointed and empowered, of the District Magistrate :

Provided that no sanction shall be required when an offence has been committed in respect of an emigrant or an intended emigrant and the complaint is filed by such emigrant, or intended emigrant or, on behalf of such emigrant or intended emigrant, by the father, mother, husband, wife or guardian of such emigrant or intended emigrant or, if such emigrant or intended emigrant is a member of a joint Hindu family, by the manager of that family.

Power for  
Customs-  
officer to  
search and  
detain for  
purposes of  
Act.

**29.** All the powers for the time being conferred by law on officers of sea-customs with regard to the searching and detention of vessels or otherwise for the prevention of smuggling on board thereof, may be exercised by those officers for the prevention of offences against this Act.

## CHAPTER VII.

### SUPPLEMENTAL.

Prohibition of  
departure by  
land under  
an agreement  
to work for

**30. (1)** The departure by land out of British India of any person under, or with a view to entering into, an agreement to work for hire, or when assisted, otherwise

otherwise than by a relative, so to depart for the <sup>hire in some</sup> purpose or with the intention of working for hire or <sup>country</sup> engaging in agriculture, in any country beyond the <sup>beyond the</sup> sea, is prohibited.

(2) Whoever departs, or attempts to depart, by land out of British India in contravention of this section, shall be deemed to have committed an offence under sub-section (1) of section 25.

(3) Whoever induces, or attempts to induce, any person to depart by land out of British India in contravention of this section shall be deemed to have committed an offence under sub-section (2) of section 25.

## CHAPTER VIII.

### SAVINGS AND REPEAL.

**31.** Nothing in this Act shall be deemed to apply <sup>Application</sup> to the departure out of British India of— <sup>of Act.</sup>

(i) any person who is neither of Indian parentage nor a subject of a State in India, or

(ii) any person enrolled under the Indian Army Act, 1911.

VIII of 1911.

**32.** Notwithstanding anything contained in this <sup>Saving.</sup> Act, the provisions of this Act shall not apply for a period of twelve months from the date of the commencement of this Act to persons emigrating to Ceylon, the Straits Settlements, or any protected Native State adjoining the Straits Settlements.

**33.** The Indian Emigration Act, 1908, is hereby <sup>Repeal.</sup> repealed.

XVII of 1908.



CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT No. VIII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th March, 1922.)*

An Act to establish and incorporate a unitary teaching and residential University at Delhi.

WHEREAS it is expedient to establish and incorporate a unitary teaching and residential University at Delhi; It is hereby enacted as follows :—

1. (1) This Act may be called the Delhi University Act, 1922. Short title  
and com-  
mencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.

2. In this Act and in the Statutes, unless there is anything repugnant in the subject or context,— Definitions.

- (a) “ College ” means an institution maintained or recognized by the University in accordance with the provisions of this Act, in which instruction is provided under conditions prescribed in the Statutes, and in which provision is made for residence of students of the University;
- (b) “ Hall ” means a unit of residence for students of the University maintained or recognized by the University in accordance with the provisions of this Act;
- (c) “ Patron of the University ” means a person who has made a donation of not less than one lakh of rupees to the funds of the

University

University, and has been declared by the Chancellor to be a Patron of the University ;

- (d) "Principal " means the head of a College ;
- (e) "registered graduate" means a graduate registered under the provisions of this Act ;
- (f) "Statutes," " Ordinances " and " Regulations " mean, respectively, the Statutes, Ordinances and Regulations of the University made under this Act ;
- (g) " teachers " includes Professors, Readers, Lecturers and other persons imparting instruction in the University or in any College or Hall ;
- (h) " teachers of the University " means persons appointed or recognized by the University under the provisions of this Act for the purpose of imparting instruction in the University or any College ;
- (i) " University " means the University of Delhi ; and
- (j) " Warden " means the head of a Hall.

*The University.*

The University.

3. (1) The first Chancellor and the first Vice-Chancellor of the University and the first members of the Court, the Executive Council and the Academic Council and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, are hereby constituted a body corporate by the name of "the University of Delhi."

(2) The University shall have perpetual succession and a Common Seal, and shall sue and be sued by the said name.

Powers of the University.

4. The University shall have the following powers, namely :—

(1) to provide for instruction in such branches of learning as the University may think fit, and to make provision for research and for the advancement and dissemination of knowledge,

(2) to

(2) to hold examinations and to grant to, and confer degrees and other academic distinctions on, persons who—

(a) have pursued a course of study in the University, or

(b) are teachers in educational institutions, under conditions laid down in the Ordinances and Regulations, and have passed the examinations of the University under like conditions,

(3) to confer honorary degrees or other distinctions on approved persons in the manner laid down in the Statutes,

(4) to grant such diplomas to, and to provide such lectures and instruction for, persons not being members of the University, as the University may determine,

(5) to co-operate with other Universities and authorities in such manner and for such purposes as the University may determine,

(6) to institute Professorships, Readerships, Lectureships and any other teaching posts required by the University,

(7) to appoint or recognize persons as Professors, Readers or Lecturers, or otherwise as teachers of the University,

(8) to institute and award Fellowships, Scholarships, Exhibitions and Prizes in accordance with the Statutes and the Regulations,

(9) to maintain Colleges and Halls, to recognize Colleges and Halls not maintained by the University, and to withdraw such recognition,

(10) to demand and receive payment of such fees and other charges as may be authorised by the Ordinances,

(11) to supervise and control the residence and discipline of students of the University, and to make arrangements for promoting their health and general welfare,

(12) to make grants from the funds of the University for the maintenance of the University corps of the Indian Territorial Force, and

(13) to

(13) to do all such other acts and things, whether incidental to the powers aforesaid or not, as may be requisite in order to further the objects of the University as a teaching and examining body, and to cultivate and promote arts, science and other branches of learning.

Territorial  
exercise of  
powers.

5. (1) Save as otherwise provided in this Act, the powers of the University conferred by or under this Act shall not extend beyond a radius of 10 miles from the Convocation Hall of the University, and, notwithstanding anything in any other law for the time being in force, no educational institution beyond that limit shall be associated with or admitted to any privileges of the University :

Provided that nothing in this sub-section shall apply to any agricultural or other technical institution established or maintained in connection with the University with the sanction of the Governor General in Council:

(2) Notwithstanding anything in any other law for the time being in force, no educational institution within the afore-mentioned limit shall be associated in any way with or be admitted to any privileges of any other University incorporated by law in British India, and any such privileges granted by any such other University to any educational institution within that limit prior to the commencement of this Act shall be deemed to be withdrawn on the commencement of this Act :

Provided that the Governor General in Council may, by order in writing, direct that the provisions of this sub-section shall not apply in the case of any institution specified in the order.

University  
open to all  
classes, castes  
and creeds.

6. The University shall be open to all persons of either sex and of whatever race, creed or class, and it shall not be lawful for the University to adopt or impose on any person any test whatsoever of religious belief or profession in order to entitle him to be admitted thereto as a teacher or student, or to hold any office therein, or to graduate thereat, or to enjoy or exercise any privilege thereof, except where such test is specially prescribed by the Statutes, or, in respect

respect of any particular benefaction accepted by the University, where such test is made a condition thereof by any testamentary or other instrument creating such benefaction :

Provided that nothing in this section shall be deemed to prevent religious instruction being given in the manner prescribed by the Ordinances to those not unwilling to receive it by persons (whether teachers of the University or not) approved for that purpose by the Executive Council.

7. (1) All recognized teaching in connection with the University courses shall be conducted under the control of the Academic Council by teachers of the University, and shall include lecturing, laboratory work and other teaching conducted in accordance with any syllabus prescribed by the Regulations.

Teaching of  
the Uni-  
versity.

(2) Every teacher of the University shall be attached to a College, and at least one such teacher shall be attached to each College.

(3) The authorities responsible for organizing such teaching shall be prescribed by the Statutes.

(4) The courses and curricula shall be prescribed by the Ordinances and, subject thereto, by the Regulations.

(5) Save as otherwise expressly provided by this Act, it shall not be lawful for the University or any College to maintain classes, after the expiration of five years from the commencement of this Act, for the purpose of preparing students for admission to the University save with the sanction of the Governor General in Council and during such period as he may direct, or at any time to frame courses, conduct examinations or recognise institutions for the purpose of preparing or testing students for admission to the University save with such sanction and during such period.

### *Officers of the University.*

8. The following shall be the officers of the University :—

Officers of the  
University.

(I) The Chancellor,

(II) the

- (II) the Pro-Chancellor,
- (III) the Vice-Chancellor,
- (IV) the Rector,
- (V) the Treasurer,
- (VI) the Registrar,
- (VII) the Deans of the Faculties, and
- (VIII) such other persons in the service of the University as may be declared by the Statutes to be officers of the University.

The  
Chancellor.

9. (1) The Chancellor shall be the Governor General. He shall by virtue of his office be the head of the University and the President of the Court, and shall, when present, preside at meetings of the Court and at any Convocation of the University.

(2) The Chancellor shall have the right to cause an inspection to be made, by such person or persons as he may direct, of the University, its buildings, laboratories, equipment, and of any institutions associated with the University, and also of the examinations, teaching and other work conducted or done by the University, and to cause an inquiry to be made in like manner in respect of any matter connected with the University. The Chancellor shall in every case give notice to the University of his intention to cause an inspection or inquiry to be made, and the University shall be entitled to be represented thereat.

(3) The Chancellor may address the Vice-Chancellor with reference to the results of such inspection or inquiry, and the Vice-Chancellor shall communicate to the Executive Council the views of the Chancellor and shall, after ascertaining, if he so thinks fit, the opinion of the Executive Council thereon, advise the University upon the action to be taken thereon.

(4) The Executive Council shall report to the Vice-Chancellor for communication to the Chancellor such action, if any, as it is proposed to take or has been taken upon the results of such inspection or inquiry.

(5) The

(5) The Chancellor shall have such other powers as may be conferred on him by this Act or the Statutes.

(6) Every proposal for the conferment of an honorary degree shall be subject to the confirmation of the Chancellor.

10. The Pro-Chancellor shall be appointed by the Chancellor and shall hold office for three years. He shall when present, in the absence of the Chancellor, preside at meetings of the Court and at any Convocation of the University. The Pro-Chancellor.

11. (1) The Vice-Chancellor shall be appointed by the Chancellor after consideration of the recommendations of the Executive Council, and shall hold office for such term and subject to such conditions as may be prescribed by the Statutes. The Vice-Chancellor.

(2) Where any temporary vacancy in the office of the Vice-Chancellor occurs by reason of leave, illness or other cause, the Executive Council shall forthwith report the same to the Chancellor, who shall make such arrangements for carrying on the office of the Vice-Chancellor as he may think fit.

12. (1) The Vice-Chancellor shall be the principal executive and academic officer of the University, and shall, in the absence of the Chancellor and the Pro-Chancellor, preside at meetings of the Court and at any Convocation of the University. He shall be an *ex-officio* member and Chairman of the Executive Council and of the Academic Council and shall be entitled to be present and to speak at any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of the authority or body concerned. Powers and duties of the Vice-Chancellor.

(2) It shall be the duty of the Vice-Chancellor to see that this Act, the Statutes and the Ordinances are faithfully observed, and he shall have all powers necessary for this purpose.

(3) The Vice-Chancellor shall have power to convene meetings of the Court, the Executive Council and the Academic Council.

(4) (a) In



(4) (a) In any emergency which, in the opinion of the Vice-Chancellor, requires that immediate action should be taken, the Vice-Chancellor shall take such action as he deems necessary, and shall, at the earliest opportunity thereafter, report his action to the officer, authority or other body who or which in the ordinary course would have dealt with the matter.

(b) When action taken by the Vice-Chancellor under clause (a) affects any person in the service of the University, such person shall be entitled to prefer an appeal to the Executive Council through the said officer, authority or other body within fifteen days from the date on which such action is communicated to him.

(5) The Vice-Chancellor shall give effect to any order of the Executive Council regarding the appointment, dismissal or suspension of an officer or teacher of the University, or regarding the recognition or withdrawal of the recognition of any such teacher, and shall exercise general control in the University. He shall be responsible for the discipline of the University in accordance with this Act, the Statutes and the Ordinances.

(6) The Vice-Chancellor shall exercise such other powers as may be prescribed by the Statutes and the Ordinances.

The Rector.

**13.** The Chancellor may appoint a Rector who shall hold office for such term and subject to such conditions, and shall exercise such powers, and perform such duties, of the Vice-Chancellor, as the Chancellor, after consultation with the Vice-Chancellor, may direct.

The Treasurer.

**14.** The Treasurer shall be appointed by the Chancellor after consideration of the recommendations of the Executive Council, upon such conditions and for such period, and shall receive such remuneration (if any), as the Executive Council shall deem fit. He shall be an *ex-officio* member of the Executive Council and shall—

(1) exercise general supervision over the funds of the University, and advise in regard to its financial policy ;

(2) subject

- (2) subject to the control of the Executive Council, manage the property and investments of the University, and be responsible for the presentation of the annual estimates and statements of accounts ;
- (3) subject to the powers of the Executive Council, be responsible for seeing that all monies are expended on the purpose for which they are granted or allotted ;
- (4) sign all contracts made on behalf of the University ; and
- (5) exercise such other powers as may be prescribed by the Statutes and the Ordinances :

Provided that the Chancellor may, on the recommendation of the Executive Council, in the case of any vacancy in the office of the Treasurer, whether permanent or otherwise, direct that the Registrar shall act as the Treasurer and perform all the duties and exercise all the powers of the Treasurer, and when any such direction has been made references to the Treasurer in this Act and the Statutes, Ordinances and Regulations shall be deemed to be references to the Registrar.

**15.** The Registrar shall act as Secretary of the Court, the Executive Council and the Academic Council. He shall maintain a register of registered graduates in accordance with the Statutes, and shall exercise such other powers as may be prescribed by the Statutes and the Ordinances. The Registrar.

**16.** The powers of officers of the University other than the Chancellor, the Pro-Chancellor, the Vice-Chancellor, the Rector, the Treasurer and the Registrar shall be prescribed by the Statutes and the Ordinances. Other officers.

#### *Authorities of the University.*

**17.** The following shall be the authorities of the University :— Authorities of the University.

(I) The Court,

(II) the

- (II) the Executive Council,
- (III) the Academic Council,
- (IV) the Faculties, and
- (V) such other authorities as may be declared by the Statutes to be authorities of the University.

The Court.

18. (1) The Court shall consist of the following persons, namely :—

*Class I.—Ex-officio members.*

- (i) The Chancellor,
- (ii) the Pro-Chancellor,
- (iii) the Vice-Chancellor,
- (iv) the Rector,
- (v) the Treasurer,
- (vi) the Registrar,
- (vii) the Principals,
- (viii) the Professors and Readers of the University, and
- (ix) such other *ex-officio* members as may be prescribed by the Statutes.

*Class II.—Life members.*

- (x) The Patrons of the University and persons (if any) appointed by the Chancellor on the recommendation of the Executive Council to be life members on the ground that they have rendered great services to education or have made substantial donations to the University.

*Class III.—Other members.*

- (xi) Graduates of the University elected by the registered graduates from among their own body,
- (xii) persons elected from among their own body by the teachers who are not Professors or Readers of the University,
- (xiii) persons

- (xiii) persons elected by associations or other bodies approved in this behalf by the Chancellor on the recommendation of the Court,
- (xiv) persons elected by the elected members of the Council of State and the Legislative Assembly from among their own numbers,
- (xv) persons appointed by the Chancellor, and
- (xvi) a representative of the Governing Body of each College, elected or nominated by that Body.

(2) The number of members to be elected or appointed under clauses (xi), (xii), (xiii), (xiv) and (xv), and the tenure of office of members to be elected or appointed under each clause of Class III, shall be prescribed by the Statutes, and the mode of election of members to be elected under clauses (xi) and (xii) shall be prescribed by the Ordinances.

19. (1) The Court shall, on a date to be fixed by the Vice-Chancellor, meet once a year at a meeting to be called the annual meeting of the Court. Meetings of the Court.

(2) The Vice-Chancellor may, whenever he thinks fit, and shall upon a requisition in writing signed by not less than thirty members of the Court, convene a special meeting of the Court.

20. Subject to the provisions of this Act, the Court shall exercise the following powers and perform the following duties, namely :— Powers and duties of the Court.

- (a) of making Statutes, and of amending or repealing the same,
- (b) of considering and cancelling Ordinances, and
- (c) of considering and passing resolutions on the annual report, the annual accounts and the financial estimates,

and

and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by this Act or the Statutes.

The Executive Council.

21. The Executive Council shall be the executive body of the University, and its constitution and the terms of office of its members, other than *ex-officio* members, shall be prescribed by the Statutes.

Powers and duties of the Executive Council.

22. The Executive Council -

- (a) shall hold, control and administer the property and funds of the University, and for these purposes shall appoint a Finance Committee to advise it on matters of finance. The Treasurer shall be the Chairman of the Committee, and the remaining members shall be appointed from among the members of the Executive Council, provided that at least one member of the Committee shall be a member elected to the Executive Council by the Court;
- (b) shall determine the form, provide for the custody and regulate the use of the Common Seal of the University;
- (c) shall lay before the Governor General in Council annually a full statement of the financial requirements of the University and the Colleges;
- (d) shall administer any funds placed at the disposal of the University for specific purposes;
- (e) subject to the provisions of this Act and the Statutes, shall appoint the officers (other than the Chancellor, the Pro-Chancellor, the Vice-Chancellor, the Rector and the Treasurer), teachers, clerical staff and servants of the University, and shall define their duties and the conditions of their service, and shall provide for the filling of temporary vacancies in their posts;

(f) shall

- (f) shall have power to accept on behalf of the University transfers of any moveable or immoveable property ;
- (g) shall arrange for the holding of, and publish the results of, the University examinations ;
- (h) shall, subject to the powers conferred by this Act on the Vice-Chancellor, regulate and determine all matters concerning the University in accordance with this Act, the Statutes and the Ordinances :  
provided that no action shall be taken by the Executive Council in respect of the appointment or emoluments of examiners, or the number, qualifications or emoluments of teachers otherwise than on a recommendation of the Academic Council ; and
- (i) shall exercise all other powers of the University, not otherwise provided for by this Act or the Statutes.

**23.** The Academic Council shall be the academic body of the University, and shall, subject to the provisions of this Act, the Statutes and the Ordinances, have the control and general regulation, and be responsible for the maintenance, of standards of instruction, education and examination within the University, and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by the Statutes. It shall have the right to advise the Executive Council on all academic matters. The constitution of the Academic Council and the term of office of its members, other than *ex-officio* members, shall be prescribed by the Statutes.

The Academic Council.

**24.** (1) Provision shall be made, as soon as possible after the commencement of this Act, for the inclusion in the University of the Faculties of Arts, Science, Medicine, Commerce, Technology and Indian Fine Arts (including Music), and such other Faculties shall be included in the University (whether by the sub-division or combination of an existing Faculty or

The Faculties.

Faculties

Faculties, or by the creation of a new Faculty or otherwise) as may be prescribed by the Statutes. Each Faculty shall, subject to the control of the Academic Council, have charge of the teaching and the courses of study and the research work in such subjects as may be assigned to such Faculty by the Ordinances.

(2) The constitution and powers of the Faculties shall be prescribed by the Statutes.

(3) There shall be a Dean of each Faculty, who shall be responsible for the due observance of the Statutes, Ordinances and Regulations relating to the Faculty.

(4) Each Faculty shall comprise such Departments of teaching as may be prescribed by the Ordinances. The head of every such Department shall be the Professor of the Department or, if there is no Professor, the Reader. If there is more than one Professor or more than one Reader of a Department, the Vice-Chancellor shall appoint to be head of the Department such one of the Professors or, if there is no Professor, such one of the Readers as he thinks fit. The head of the Department shall be responsible to the Dean for the organization of the teaching in that Department.

(5) The Dean of a Faculty shall be elected by the Faculty from among the heads of Departments of the Faculty, and shall hold office as Dean for such term as may be prescribed by the Statutes.

Other authorities of the University.

25. The constitution, powers and duties of such other authorities as may be declared by the Statutes to be authorities of the University shall be provided for in the manner prescribed by the Statutes.

### *University Boards.*

University Boards.

26. The University shall include a Residence, Health and Discipline Board and such other Boards as may be prescribed by the Statutes.

Constitution, etc., of Boards to be prescribed by Ordinances.

27. The constitution, powers and duties of the Residence, Health and Discipline Board and of all other

other Boards of the University shall be prescribed by the Ordinances.

*Statutes, Ordinances and Regulations.*

**28.** Subject to the provisions of this Act, the Statutes. Statutes may provide for all or any of the following matters, namely :—

- (a) the conferment of honorary degrees ;
- (b) the institution of Fellowships, Scholarships, Exhibitions and Prizes ;
- (c) the term of office and conditions of service of the Vice-Chancellor ;
- (d) the designations and powers of the officers of the University ;
- (e) the constitution, powers and duties of the authorities of the University ;
- (f) the institution of Colleges and Halls and their maintenance ;
- (g) the recognition and management of Colleges and Halls not maintained by the University, and the withdrawal of such recognition ;
- (h) the mode of appointment and recognition of teachers of the University ;
- (i) the constitution of pension, insurance and provident funds for the benefit of the officers, teachers, clerical staff and servants of the University ;
- (j) the maintenance of a register of registered graduates ; and
- (k) all matters which by this Act are to be or may be prescribed by the Statutes.

**29. (1)** The first Statutes shall be those set out in the Schedule. Statutes how made.

(2) The Statutes may be amended, repealed or added to by Statutes made by the Court in the manner hereinafter appearing.

(3) The Executive Council may propose to the Court the draft of any Statute to be passed by the Court



Court. Such draft shall be considered by the Court at its next meeting. The Court may pass the Statute, or a part of it, in the form in which it has been proposed, or may reject the Statute or part of it, or may return the Statute to the Executive Council for reconsideration, either in whole or in part, together with any amendments which the Court may suggest.

(4) Where any Statute or part of a Statute has been returned to the Executive Council for reconsideration and there is disagreement between the Court and the Executive Council in relation thereto, the matter shall be referred for decision to the Governor General in Council, whose decision shall be final.

(5) Where any Statute has been passed or a draft of a Statute or part thereof has been rejected by the Court, it shall be submitted to the Governor General in Council, who may refer the Statute or draft back to the Court for further consideration or, in the case of a Statute passed by the Court, assent thereto or withhold his assent. A Statute passed by the Court shall have no validity until it has been assented to by the Governor General in Council.

(6) The Executive Council shall not propose the draft of any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion upon the proposal. Any opinion so expressed shall be in writing and shall be considered by the Court, and shall be submitted to the Governor General in Council.

(7) Any member of the Court may propose to the Court the draft of any Statute and the Court may refer such draft for consideration to the Executive Council, which may either reject the proposal or submit the draft to the Court in such form as the Executive Council may approve, and the provisions of this section shall apply in the case of any draft so submitted as they apply in the case of a draft proposed to the Court by the Executive Council.

Ordinances.

**30.** Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any

of





of the following matters, namely :—

- (a) the admission of students to the University and their enrolment as such ;
- (b) the courses of study to be laid down for all degrees and diplomas of the University ;
- (c) the conditions under which students shall be admitted to the degree or diploma courses and to the examinations of the University and shall be eligible for degrees and diplomas ;
- (d) the conditions of residence of the student of the University ;
- (e) the emoluments and conditions of service of teachers of the University ;
- (f) the fees to be charged for courses of study in the University and for admission to the examinations, degrees, and diplomas of the University ;
- (g) the giving of religious instruction ;
- (h) the formation of Departments of teaching in the Faculties ;
- (i) the constitution, powers and duties of the Boards of the University ;
- (j) the conduct of examinations ; and
- (k) all matters which, by this Act or the Statutes are to be or may be provided for by the Ordinances.

**31. (1)** Save as otherwise provided in this section, **Ordinances** shall be made by the Executive Council : Ordinances how made.

Provided that—

- (i) no Ordinance shall be made affecting the conditions of residence of students, except after consultation with the Residence, Health and Discipline Board, and
- (ii) no Ordinance shall be made—
  - (a) affecting the admission or enrolment of students, or prescribing examinations to be recognized as equivalent to the University

University examinations or prescribing the further qualifications mentioned in sub-section (2) of section 36 for admission to the degree courses of the University, or

- (b) affecting the conditions, mode of appointment or duties of examiners or the conduct or standard of examinations or any course of study,

unless a draft of such Ordinance has been proposed by the Academic Council.

(2) The Executive Council shall not have power to amend any draft proposed by the Academic Council under the provisions of sub-section (1), but may reject it or return it to the Academic Council for reconsideration, either in whole or in part, together with any amendments which the Executive Council may suggest.

(3) All Ordinances made by the Executive Council shall be submitted, as soon as may be, to the Governor General in Council and the Court, and shall be considered by the Court at its next meeting. The Court shall have power, by a resolution passed by a majority of not less than two-thirds of the members voting, to cancel any Ordinance made by the Executive Council, and such Ordinance shall, from the date of such resolution, be void.

(4) The Governor General in Council may, at any time after any Ordinance has been considered by the Court, signify to the Executive Council his disallowance of such Ordinance, and, from the date of receipt by the Executive Council of intimation of such disallowance, such Ordinance shall become void.

(5) The Governor General in Council may direct that the operation of any Ordinance shall be suspended until he has had an opportunity of exercising his power of disallowance. An order of suspension under this sub-section shall cease to have effect on the expiration of one month from the date of such order, or on the expiration of fifteen days from the date of consideration of the Ordinance by the Court, whichever period expires later.

(6) Where

(6) Where the Executive Council has rejected the draft of an Ordinance proposed by the Academic Council, the Academic Council may appeal to the Governor General in Council who may, if he approves the draft, make the Ordinance. An Ordinance made under this sub-section shall cease to have effect on the expiration of six months from the making thereof.

**32.** (1) The authorities and the Boards of the University may make Regulations consistent with this Act, the Statutes and the Ordinances—

- (a) laying down the procedure to be observed at their meetings and the number of members required to form a quorum ;
- (b) providing for all matters which by this Act, the Statutes or the Ordinances are to be prescribed by Regulations ; and
- (c) providing for all other matters solely concerning such authorities and Boards and not provided for by this Act, the Statutes or the Ordinances.

(2) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meetings and of the business to be considered at meetings, and for the keeping of a record of the proceedings of meetings.

(3) The Executive Council may direct the amendment, in such manner as it may specify, of any Regulation made under this section or the annulment of any Regulation made under sub-section (1) :

Provided that any authority or Board of the University which is dissatisfied with any such direction may appeal to the Governor General in Council, whose decision in the matter shall be final.

### *Residence.*

**33.** Every student of the University shall reside in a College or a Hall, or under such conditions

as

as may be prescribed by the Statutes and the Ordinances.

Colleges.

**34.** (1) The Colleges shall be such as may be named in the Statutes.

(2) The conditions of residence in the Colleges shall be prescribed by the Ordinances, and every College shall be subject to inspection by any member of the Residence, Health and Discipline Board authorized in this behalf by the Board and by any officer of the University authorized in this behalf by the Executive Council.

Halls.

**35.** (1) The Halls shall be such as may be maintained by the University or approved and recognised by the Executive Council on such general or special conditions as may be prescribed by the Ordinances.

(2) The Wardens and superintending staff of the Halls shall be appointed in the manner prescribed by the Statutes.

(3) The conditions of residence in the Halls shall be prescribed by the Ordinances, and every Hall shall be subject to inspection by any member of the Residence, Health and Discipline Board authorized in this behalf by the Board and by any officer of the University or other person authorized in this behalf by the Executive Council.

(4) The Executive Council shall have power to suspend or withdraw the recognition of any Hall which is not conducted in accordance with the conditions prescribed by the Ordinances.

### *Admission and Examinations.*

Admission to  
University  
courses.

**36.** (1) Admission of students to the University shall be made by an admission committee (including at least one Principal) appointed for that purpose by the Academic Council.

(2) Students shall not be eligible for admission to a course of study for a degree unless they have passed the Intermediate Examination of an Indian University incorporated by any law for the time being in

in force, or an examination recognized in accordance with the provisions of this section as equivalent thereto, and possess such further qualifications as may be prescribed by the Ordinances. Any such qualification may be tested by examination notwithstanding anything contained in sub-section (5) of section 7 :

Provided that, during a period of five years from the commencement of this Act and such further period as the Governor General in Council may direct, any student who has passed a Matriculation Examination of any such University, or any examination recognised in accordance with the provisions of this section as equivalent thereto, may be deemed eligible for admission to the University.

(3) The conditions under which students may be admitted to the diploma courses of the University shall be prescribed by the Ordinances.

(4) The University shall not, save with the previous sanction of the Governor General in Council, recognize (for the purposes of admission to a course of study for a degree), as equivalent to its own degrees, any degree conferred by any other University, or, as equivalent to the Intermediate or Matriculation Examination of an Indian University, any examination conducted by any other authority.

**37.** (1) Subject to the provisions of this Act and of the Statutes, all arrangements for the conduct of examinations shall be made by the Academic Council in such manner as may be prescribed by this Act and the Ordinances. Examinations.

(2) If, during the course of an examination, any examiner is for any cause incapable of acting as such, the Vice-Chancellor shall appoint an examiner to fill the vacancy, and shall report the appointment to the Executive Council.

(3) At least one examiner who is not a member of the University shall be appointed for each subject included in a Department of teaching and forming part of the course which is required for a University degree.

(4) The



(4) The Academic Council shall appoint examination committees, consisting of members of its own body or of other persons or of both, as it thinks fit, to moderate examination questions, to moderate and prepare the results of the examinations and to report such results to the Executive Council for publication.

*Annual Report and Accounts.*

Annual  
report.

**38.** The annual report of the University shall be prepared under the direction of the Executive Council, and shall be submitted to the Court on or before such date as may be prescribed by the Statutes, and shall be considered by the Court at its annual meeting. The Court may pass resolutions thereon and communicate the same to the Executive Council.

Annual  
accounts.

**39. (1)** The annual accounts and balance-sheet of the University shall be prepared under the direction of the Executive Council, and shall be submitted to the Governor General in Council for the purposes of audit.

(2) The accounts when audited shall be published by the Executive Council in the Gazette of India, and copies thereof shall, together with copies of the audit report, if any, be submitted to the Court and to the Governor General in Council. The Executive Council shall also submit to the Court, on or before such date as may be prescribed by the Statutes, a statement of the financial estimates for the ensuing year.

(3) The annual accounts and the financial estimates shall be considered by the Court at its annual meeting, and the Court may pass resolutions thereon and communicate the same to the Executive Council.

*Supplementary Provisions.*

Removal of  
names of  
registered  
graduates.

**40.** The Chancellor shall, with the concurrence of not less than two-thirds of the members of the Court for the time being in India, have power to remove the name of any person from the register of registered graduates.

**41.** If

41. If any question arises whether any person has been duly elected or appointed as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Chancellor, whose decision thereon shall be final.

Disputes as to constitution of University authorities and bodies.

42. Where any authority of the University is given power by this Act or the Statutes to appoint committees, such committees shall, save as otherwise provided, consist of members of the authority concerned and of such other persons (if any) as the authority in each case may think fit.

Constitution of committees.

43. All casual vacancies among the members (other than *ex-officio* members) of any authority or other body of the University shall be filled, as soon as conveniently may be, by the person or body who appointed, elected or co-opted the member whose place has become vacant, and the person appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

Filling of casual vacancies.

44. No act or proceeding of any authority or other body of the University shall be invalidated merely by reason of the existence of a vacancy or vacancies among its members.

Proceedings of University authorities and bodies not invalidated by vacancies. Tribunal of Arbitration.

45. Any dispute arising out of a contract between the University and any officer or teacher of the University shall, on the request of the officer or teacher concerned, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the officer or teacher concerned, and an umpire appointed by the Chancellor. The decision of the Tribunal shall be final, and no suit shall lie in any Civil Court in respect of the matters decided by the Tribunal. Every such request shall be deemed to be a submission to arbitration upon the terms of this section, within the meaning of the Indian Arbitration Act, 1899, and all the provisions of that Act, with the exception of section 2 thereof, shall apply accordingly.

IX of 1899.

46. (1) The University shall constitute, for the benefit of its officers, teachers, clerical staff and servants

Pension and provident funds.

servants, in such manner and subject to such conditions as may be prescribed by the Statutes, such pension, insurance and provident funds as it may deem fit.

(2) Where any such pension, insurance or provident fund has been so constituted, the Governor General in Council may declare that the provisions of the Provident Funds Act, 1897, shall apply to such fund as if it were a Government Provident Fund. IX of 1897.

*Transitory Provisions.*

Removal of difficulties.

47. If any difficulty arises with respect to the establishment of the University or in connection with the first meeting of any authority of the University or otherwise in first giving effect to the provisions of this Act, the Governor General in Council may, at any time before all the authorities of the University have been constituted, by order make any appointment or do any thing, consistent so far as may be with the provisions of this Act and the Statutes, which appears to him necessary or expedient for the purpose of removing the difficulty, and every such order shall have effect as if such appointment or action had been made or taken in the manner provided in this Act :

Provided that, before making any such order, the Governor General in Council shall ascertain and consider the opinion of the Vice-Chancellor, if a Vice-Chancellor has been appointed, and of such of the authorities of the University as have been constituted, on the proposed order.

Completion of courses for students at Delhi Colleges.

48. Notwithstanding anything contained in this Act or the Ordinances, any student of any of the following Colleges at Delhi, namely, the St. Stephen's College, the Hindu College and the Ramjas College, who, immediately prior to the commencement of this Act, was studying for any examination of the University of the Punjab higher than the Intermediate Examination, shall be permitted to complete his course in preparation therefor, and the University shall provide for such students instruction and examinations in accordance with the Prospectus of Studies of the University of the Punjab.

THE SCHEDULE

## THE SCHEDULE.

## THE FIRST STATUTES OF THE UNIVERSITY.

[See section 29 (1).]

1. In these Statutes, unless there is anything re- Definitions.  
pugnant in the subject or context,—

(a) “the Act” means the Delhi University Act, 1922, and “section” means a section of the Act; and

(b) “officers,” “authorities,” “Professors,” “Readers,” “Lecturers,” “clerical staff” and “servants” mean, respectively, officers, authorities, Professors, Readers, Lecturers, clerical staff and servants of the University.

2. (1) In addition to the officers mentioned in Constitution  
sub-section (1) of section 18, the following persons of the Court.  
shall be *ex-officio* members of the Court, namely :—

- (i) the Chief Commissioner of Delhi;
- (ii) the Director-General, Indian Medical Service;
- (iii) the Educational Commissioner with the Government of India;
- (iv) the Director of Public Instruction in the Punjab;
- (v) the Superintendent of Education, Delhi and Ajmer-Merwara;
- (vi) the Chairman of the Punjab Chamber of Commerce;
- (vii) the Chairman of the Delhi Municipality;
- (viii) the Chairman of the Delhi District Board;
- (ix) the Senior Officer serving in the Public Works Department under the Chief Commissioner of Delhi;
- (x) the Senior Medical Officer, Delhi;
- (xi) the Principals of the Intermediate Colleges in Delhi which prepare candidates for admission to the University;
- (xii) the Wardens.

(2) The number of graduates to be elected as members of the Court by the registered graduates from among their own body shall be twenty-five.

(3) The number of teachers to be elected as members of the Court by the teachers other than Professors and Readers shall be ten.

(4) The number of persons to be elected as members of the Court by associations or other bodies approved in this behalf by the Chancellor shall not exceed eight.

(5) The number of persons to be elected by the elected Members of the Council of State and the Legislative Assembly from among their own numbers shall be two and four, respectively.

(6) The number of persons to be appointed by the Chancellor under clause (xv) of sub-section (1) of section 18 shall be fifteen.

(7) Save as otherwise provided, members of the Court other than *ex-officio* members shall hold office for a period of three years :

Provided that members elected under clause (vii) of sub-section (1) of section 18 shall hold office so long only within the said period as they continue to be teachers.

Constitution  
of the  
Executive  
Council.

3. (1) The members of the Executive Council, in addition to the Vice-Chancellor, the Rector and the Treasurer, shall be—

*Class I.—Ex-officio members.*

- (i) The Superintendent of Education, Delhi and Ajmer-Merwara ;
- (ii) the Deans of the Faculties ;
- (iii) the Principals.

*Class II.—Other members.*

- (iv) Five members of the Court elected by the Court at its annual meeting, of whom at least two shall be graduates of the University elected by the registered graduates from among their own number ;

(v) two

- (v) two members of the Academic Council elected by the Academic Council; and
- (vi) two persons nominated by the Chancellor.

(2) Members other than *ex-officio* members shall hold office for a period of three years :

Provided that members elected by any body of persons from among their own number shall hold office so long only within the said period as they continue to be members of the body which elected them.

4. Subject to the provisions of the Act, the Executive Council shall have the following powers, namely :—

Powers of  
the Execu-  
tive Council.

- (a) to institute, at its discretion, such Professorships, Readerships, Lectureships, or other teaching posts as may be proposed by the Academic Council ;
- (b) to abolish or suspend, after report from the Academic Council thereon, any Professorship, Readership, Lectureship, or other teaching post ;
- (c) to appoint or recognize teachers of the University and to appoint officers, clerical staff and servants, in accordance with the Statutes ;
- (d) to appoint all examiners after considering the recommendations of the Academic Council ;
- (e) to delegate, subject to such conditions as may be prescribed by Regulations made by the Executive Council, its power to appoint and recognize teachers of the University and to appoint officers, clerical staff and servants to such person or authority as the Executive Council may determine ;
- (f) to manage and regulate the finances, accounts, investments, property and all administrative affairs whatsoever of the University, and, for that purpose, to appoint such agents as it may think fit ;

(g) to  
27

- (g) to accept bequests, donations and transfers of property to the University :  
provided that all such bequests, donations and transfers shall be reported to the Court at its next meeting ;
- (h) to provide the buildings, premises, furniture, apparatus, equipment and other means needed for carrying on the work of the University ;
- (i) after report from the Finance Committee, to enter into, vary, carry out, confirm and cancel contracts on behalf of the University ; and
- (j) to invest any monies belonging to the University, including any unapplied income, in any of the securities described in section 20 of the Indian Trusts Act, 1882, or in the purchase of immoveable property in India, with the like power of varying such investments ; or to place on fixed deposit in any bank approved in this behalf by the Governor General in Council any portion of such monies not required for immediate expenditure. II of 1882.

The Academic Council.

5. (1) The members of the Academic Council, in addition to the Vice-Chancellor and the Rector, shall be—

*Class I.—Ex-officio members.*

- (i) The Deans of the Faculties ;
- (ii) the Principals :
- (iii) the Professors and Readers ; and
- (iv) the Librarian of the University.

*Class II.—Other members.*

- (v) Persons, if any, not exceeding three in number and not being teachers, appointed by the Chancellor on account of their possessing expert knowledge in such subjects of study as may be selected by the *ex-officio* members of the Academic Council.

(2) The

(2) The Academic Council as constituted under sub-clause (1) shall co-opt as members teachers of the University not exceeding one-tenth of its numbers as so constituted.

(3) Members other than *ex-officio* members shall hold office for a period of three years :

Provided that teachers of the University co-opted as such shall hold office so long only within the said period as they continue to be teachers of the University.

6. The Academic Council shall have the following powers, namely :—

Powers of  
the Academic  
Council.

- (a) to make proposals to the Executive Council for the institution of Professorships, Readerships, Lectureships or other teaching posts, and in regard to the duties and emoluments thereof ;
- (b) to make Regulations for, and to award in accordance with such Regulations, Fellowships, Scholarships, Exhibitions, bursaries, medals and other rewards ;
- (c) to recommend examiners for appointment after report from the Faculties concerned ;
- (d) to control the University Library, to frame Regulations regarding its use, and to appoint a Library Committee under the general control of the Academic Council to manage the affairs of the Library ;
- (e) to assign subjects to the Faculties ;
- (f) to assign teachers to the Faculties ;
- (g) to promote research within the University and to require reports on such research from the persons employed thereon ;
- (h) to provide for the inspection of Colleges and Halls in respect of the instruction and discipline therein, and to submit reports thereon to the Executive Council ; and
- (i) to organize the teaching of the University and to control the work of teachers and Colleges.

7. (1) Each



The Faculties.

7. (1) Each Faculty shall consist of—

- (i) the heads of the Departments comprised in the Faculty ;
- (ii) such teachers of subjects assigned to the Faculty as may be appointed to the Faculty by the Academic Council ;
- (iii) such teachers of subjects not assigned to the Faculty but having, in the opinion of the Academic Council, an important bearing on those subjects, as may be appointed to the Faculty by the Academic Council ; and
- (iv) such other persons as may be appointed to the Faculty by the Academic Council on account of their possessing expert knowledge in a subject or subjects assigned to the Faculty.

(2) The total number of members of each Faculty shall not exceed, in the case of the Faculties of Arts and Science, twenty-five, and in the case of any other Faculty, fifteen, except with the sanction of the Chancellor given on the request of the Academic Council.

Powers of the Faculties.

8. Subject to the provisions of the Act, each Faculty shall have the following powers, namely :—

- (a) to constitute Committees of Courses and Studies ; and
- (b) to recommend to the Academic Council, after consulting the Committees of Courses and Studies, the names of examiners in subjects assigned to the Faculty.

Board of co-ordination.

9. There shall be a Board of Co-ordination composed of the Vice-Chancellor, who shall be Chairman thereof, the Rector, the Deans of the Faculties and the Registrar, to co-ordinate the teaching of the University, and in particular to co-ordinate the work and time-tables of the various Faculties, and to assign lecture-rooms, laboratories, and other rooms to the Faculties.

10. (1) The

**10.** (1) The Dean of each Faculty shall be the The Dean. executive officer of the Faculty, and shall preside at its meetings. He shall hold office for three years.

(2) He shall issue the lecture lists of the University in the Departments comprised in the Faculty, and shall be responsible for the conduct of teaching therein.

(3) He shall have the right to be present and to speak at any meeting of any committee of the Faculty, but not to vote unless he is a member of the committee.

**11.** The appointment of a Warden shall, in the Halls. case of a Hall maintained by the University, be made by the Executive Council, and in other cases be subject to the approval of the Executive Council.

**12.** Every student not residing in a College or Hall shall be attached to a College or Hall for tutorial Attachment to Colleges and Halls. help and disciplinary supervision and for such other purposes as may be prescribed by the Ordinances.

**13.** The Court may, on the recommendation of the Executive Council, by a resolution passed with the concurrence of not less than two-thirds of the members voting, withdraw any degree or diploma conferred by the University. Withdrawal of degrees and diplomas.

**14.** (1) All proposals for the conferment of honorary degrees shall be made by the Academic Council Honorary degrees. to the Executive Council, and shall require the assent of the Court before submission to the Chancellor for confirmation :

Provided that, in cases of urgency, the Chancellor may act on the recommendation of the Executive Council only.

(2) Any honorary degree conferred by the University may, with the previous approval of two-thirds of the members present at any meeting of the Court and the sanction of the Chancellor, be withdrawn by the Executive Council.

**15.** The following persons shall, on payment of Registered graduates. such fees as may be prescribed by the Statutes, be

entitled

entitled to have their names enrolled in the register of registered graduates, namely :—

- (a) for a period of five years from the commencement of the Act, all graduates of three years' standing or upwards of any other Indian University incorporated by any law for the time being in force, or of any University in the United Kingdom, who reside or carry on business in the Province of Delhi and apply to the University to be granted *ad eundem* degrees of the University ; and
- (b) all graduates of the University of three years' standing and upwards.

Officers.

**16.** There shall be the following officers, namely :—

- (i) a Proctor for the maintenance of the general discipline of the University, to whom the Vice-Chancellor may delegate such of his disciplinary powers as he may think fit ; and
- (ii) a Librarian for the University Library.

Committees  
of selection.

**17.** (1) No person shall be appointed or recognized as a teacher of the University except on the nomination of a committee of selection constituted for the purpose as follows, namely :—

- (i) the Vice-Chancellor ;
- (ii) the Rector ;
- (iii) the Dean of the Faculty concerned ;
- (iv) two members of the Executive Council selected by the Executive Council ;
- (v) two members of the Academic Council selected by the Academic Council on the ground of their special knowledge of, or interest in, the subject or subjects with which the teacher will be concerned ;
- (vi) a representative of the Governing Body of each College ; and

(vii) three

(vii) three persons (two of whom shall not be officers of the University) appointed by the Chancellor.

(2) Committees of selection appointed under sub-clause (1) shall report to the Executive Council which shall, if it accepts the nomination of the committee, make the appointment or confer the recognition, as the case may be. If the Executive Council does not accept the nomination of the committee, it shall refer the case to the Chancellor, who shall appoint or recognize such person as he thinks fit.

CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT No. IX OF 1922.

[ PASSED BY THE INDIAN LEGISLATURE. ]

(Received the assent of the Governor General on the 5th March, 1922.)

An Act further to amend the Provincial Small Cause Courts Act, 1887, and the Code of Civil Procedure, 1908, in order to provide for the award of costs by way of compensation in respect of false or vexatious claims or defences in civil suits or proceedings.

IX of 1887.  
V of 1908.

**WHEREAS** it is expedient further to amend the Provincial Small Cause Courts Act, 1887, and the Code of Civil Procedure, 1908; It is hereby enacted as follows:—

1. (1) This Act may be called the Civil Procedure (Amendment) Act, 1922. Short title and commencement.

(2) The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that this Act shall come into force throughout the Province or in any part thereof on such date as may be specified in the notification.

V of 1908.

2. In Part I of the Code of Civil Procedure, 1908 (hereinafter referred to as the said Code), after section 35 the following section shall be inserted, namely:— Insertion of new section 35A in Act V of 1908.

“35A. (1) If in any suit or other proceeding, not being an appeal, any party objects to the claim or defence on the ground that the claim or defence or any part of it is, as against the objector, false or vexatious to the knowledge of the party by whom it has

Compensatory costs in respect of false or vexatious claims or defences.

been

been put forward, and if thereafter, as against the objector, such claim or defence is disallowed, abandoned or withdrawn in whole or in part, the Court, if the objection has been taken at the earliest opportunity and if it is satisfied of the justice thereof, may, after recording its reasons for holding such claim or defence to be false or vexatious, make an order for the payment to the objector, by the party by whom such claim or defence has been put forward, of costs by way of compensation.

(2) No Court shall make any such order for the payment of an amount exceeding one thousand rupees or exceeding the limits of its pecuniary jurisdiction, whichever amount is less :

Provided that where the pecuniary limits of the jurisdiction of any Court exercising the jurisdiction of a Court of Small Causes under the Provincial Small Cause Courts Act, 1887, and not being a Court constituted under that Act, are less than two hundred and fifty rupees, the High Court may empower such Court to award as costs under this section any amount not exceeding two hundred and fifty rupees and not exceeding those limits by more than one hundred rupees :

IX of 1887.

Provided, further, that the High Court may limit the amount which any Court or class of Courts is empowered to award as costs under this section.

(3) No person against whom an order has been made under this section shall, by reason thereof, be exempted from any criminal liability in respect of any claim or defence made by him.

(4) The amount of any compensation awarded under this section in respect of a false or vexatious claim or defence shall be taken into account in any subsequent suit for damages or compensation in respect of such claim or defence.

Amendment  
of section 104,  
Act V of  
1908.

3. In sub-section (1) of section 104 of the said Code,—

(i) after clause (f) the following clause shall be inserted, namely :—

“(ff) an order under section 35A ”; and

(ii) after

(ii) after clause (i) the following proviso shall be inserted, namely :—

“ Provided that no appeal shall lie against any order specified in clause (ff) save on the ground that no order, or an order for the payment of a less amount, ought to have been made.”

4. To rule 33 of Order XLI of the First Schedule to the said Code, the following proviso shall be added, namely :—

Amendment  
of Order XLI,  
Schedule I,  
Act V of  
1908.

“ Provided that the Appellate Court shall not make any order under section 35A, in pursuance of any objection on which the Court from whose decree the appeal is preferred has omitted or refused to make such order.”

IX of 1887. 5. In section 24 of the Provincial Small Cause Courts Act, 1887, for the words and figures “ section 588, clause (29) of the Code of Civil Procedure ” the words and figures “ clause (ff) or clause (h) of subsection (1) of section 104 of the Code of Civil Procedure, 1908,” shall be substituted; and after the words “ District Court,” the following words shall be added, namely :—

Amendment  
of section 24,  
Act IX of  
1887.

V of 1908.

“ on any ground on which an appeal from such order would lie under that section.”



CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT NO. X OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th March, 1922.)*

## An Act further to amend the Indian Limitation Act, 1908.

IX of 1908. **W**HEREAS it is expedient further to amend the Indian Limitation Act, 1908; It is hereby enacted as follows:—

1. This Act may be called the Indian Limitation Short title  
(Amendment) Act, 1922

IX of 1908. 2. In section 5 of the Indian Limitation Act, Amendment of section 5, Act IX of 1908.  
1908 (hereinafter referred to as the said Act), for the words “by any enactment or rule” the words “by or under any enactment” shall be substituted.

3. In section 29 of the said Act,—

(a) for sub-section (1) the following sub-sections shall be substituted, namely:— Amendment of section 29, Act IX of 1908.

IX of 1872. “29. (1) Nothing in this Act shall affect section Savings.  
25 of the Indian Contract Act, 1872.

(2) Where any special or local law prescribes for any suit, appeal or application a period of limitation different from the period prescribed therefor by the first schedule, the provisions of section 3 shall apply, as if such period were prescribed therefor in that schedule, and for the purpose of determining any period of limitation prescribed for any suit, appeal or application by any special or local law—

(a) the provisions contained in section 4, sections 9 to 18, and section 22 shall apply only in so far as, and to the extent to which, they are not expressly excluded by such special or local law; and

(b) the remaining provisions of this Act shall not apply.”, and

(b) sub-sections (2) and (3) shall be re-numbered (3) and (4), respectively.

CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT NO. XI OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th March, 1922.)*

An Act to consolidate and amend the law relating to Income-tax and Super-tax.

**W**HEREAS it is expedient to consolidate and amend the law relating to Income-tax and Super-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax Act, 1922.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also, within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those dominions.

(3) It shall come into force on the first day of April, 1922.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(1) “agricultural income” means—

(a) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land-revenue in British India or subject to a local rate assessed and collected by officers of Government as such;

(b) any

(b) any income derived from such land by—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in sub-clause (ii) ;

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (b) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building ;

(2) “assessee” means a person by whom Income-tax is payable ;

(3) “Assistant Commissioner” means a person appointed to be an Assistant Commissioner of Income-tax under section 5 ;

(4) “business” includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture ;

(5) “Commissioner” means a person appointed to be a Commissioner of Income-tax under section 5 ;

(6) “company”

VII of 1913.

(6) "company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British possession, and includes any foreign association carrying on business in British India whether incorporated or not, and whether its principal place of business is situate in British India or not, which the Board of Inland Revenue may, by general or special order, declare to be a company for the purposes of this Act ;

(7) "Income-tax Officer" means a person appointed to be an Income-tax Officer under section 5 ;

(8) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act ;

(9) "person" includes a Hindu undivided family ;

(10) "prescribed" means prescribed by rules made under this Act ;

(11) "previous year" means—

(a) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have so been made up :

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Income-tax Officer and upon such conditions as he may think fit ; or

(b) in

(b) in the case of any person, business or company or class of person, business or company, such period as may be determined by the Board of Inland Revenue or by such authority as the Board may authorise in this behalf ;

(12) "principal officer," used with reference to a local authority or a company or any other public body or association, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(b) any person connected with the authority, company, body or association upon whom the Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof ;

(13) "public servant" has the same meaning as in the Indian Penal Code ;

XLV of 1890.

(14) "registered firm" means a firm constituted under an instrument of partnership specifying the individual shares of the partners of which the prescribed particulars have been registered with the Income-tax Officer in the prescribed manner ;

(15) "total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16 ; and

(16) "unregistered firm" means a firm which is not a registered firm.

## CHAPTER I.

### CHARGE OF INCOME-TAX.

Charge of  
income-tax.

3. Where any Act of the Indian Legislature enacts that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with,

with, and subject to the provisions of, this Act in respect of all income, profits and gains of the previous year of every individual, company, firm and Hindu undivided family.

4. (1) Save as hereinafter provided, this Act shall <sup>Application of Act.</sup> apply to all income, profits or gains, as described or comprised in section 6, from whatever source derived, accruing, or arising, or received in British India, or deemed under the provisions of this Act to accrue, or arise, or to be received in British India.

(2) Profits and gains of a business accruing or arising without British India to a person resident in British India shall be deemed to be profits and gains of the year in which they are received or brought into British India, notwithstanding the fact that they did not so accrue or arise in that year, provided that they are so received or brought in within three years of the end of the year in which they accrued or arose.

*Explanation.*—Profits or gains accruing or arising without British India shall not be deemed to be received or brought into British India within the meaning of this sub-section by reason only of the fact that they are taken into account in the balance sheet prepared in British India.

(3) This Act shall not apply to the following classes of income:—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund



Fund to which the Provident Funds Act, <sup>IX of 1897.</sup> 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an <sup>V of 1912.</sup> exemption under that Act, would be, applicable.

- (v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.
- (vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.
- (vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employé.
- (viii) Agricultural income.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

## CHAPTER II.

### INCOME-TAX AUTHORITIES.

Income-tax  
authorities.

5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely :—

- (a) a Board of Inland Revenue,
- (b) Commissioners of Income-tax,
- (c) Assistant Commissioners of Income-tax, and
- (d) Income-tax Officers.

(2) The

(2) The Board of Inland Revenue shall consist one or more persons appointed by the Governor General in Council.

(3) There shall be a Commissioner of Income-tax for each province who shall be appointed by the Governor General in Council after consideration of any recommendation made by the Local Government on this behalf.

(4) Assistant Commissioners of Income-tax and Income-tax Officers shall, subject to the control of the Governor General in Council, be appointed by the Commissioner of Income-tax by order in writing. They shall perform their functions in respect of such classes of persons and such classes of income and in respect of such areas as the Commissioner of Income-tax may direct. The Commissioner may, by general or special order in writing, direct that the powers conferred on the Income-tax Officer and the Assistant Commissioner by or under this Act shall, in respect of any specified case or class of cases, be exercised by the Assistant Commissioner and the Commissioner, respectively, and, for the purposes of any case in respect of which such order applies, references in this Act or in any rules made hereunder to the Income-tax Officer and the Assistant Commissioner shall be deemed to be references to the Assistant Commissioner and the Commissioner, respectively.

(5) The Board of Inland Revenue may, by notification in the Gazette of India, appoint Commissioners of Income-tax, Assistant Commissioners of Income-tax and Income-tax Officers to perform such functions in respect of such classes of persons or such classes of income, and for such area, as may be specified in the notification, and thereupon the functions so specified shall cease, within the specified area, to be performed, in respect of the specified classes of persons or classes of income, by the authorities appointed under sub-sections (3) and (4).

(6) Assistant Commissioners of Income-tax and Income-tax Officers appointed under sub-section (4) shall, for the purposes of this Act, be subordinate to

the

the Commissioner of Income-tax appointed under subsection (3) for the province in which they perform their functions.

## CHAPTER III.

### TAXABLE INCOME.

Heads of  
income  
chargeable  
to income-tax.

6. Save as otherwise provided by this Act, the following heads of income, profits and gains, shall be chargeable to income-tax in the manner hereinafter appearing, namely :—

- (i) Salaries.
- (ii) Interest on securities.
- (iii) Property.
- (iv) Business.
- (v) Professional earnings.
- (vi) Other sources.

Salaries.

7. (1) The tax shall be payable by an assessee under the head " Salaries " in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association, or by or on behalf of any private employer :

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

8. The

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a Local Government, or on debentures or other securities for money issued by or on behalf of a local authority or a company :

Interest on securities.

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free :

Provided, further, that the income-tax payable on the interest receivable on any security of a Local Government issued income-tax free shall be payable by that Local Government.

9. (1) The tax shall be payable by an assessee under the head "Property" in respect of the *bond fide* annual value of property consisting of any buildings or lands appurtenant thereto of which he is the owner, other than such portions of such property as he may occupy for the purposes of his business, subject to the following allowances, namely :—

Property.

- (i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value ;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value ;
- (iii) the amount of any annual premium paid to insure the property against risk of damage or destruction ;
- (iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent ;
- (v) any sums paid on account of land-revenue in respect of the property ;

(vi) in

- (vi) in respect of collection charges, a sum not exceeding the prescribed maximum ;
- (vii) in respect of vacancies, such sum as the Income-tax Officer may determine having regard to the circumstances of the case :

Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value.

(2) For the purposes of this section, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year :

Provided that, where the property is in the occupation of the owner for the purposes of his own residence, such sum shall, for the purposes of this section, be deemed not to exceed ten per cent. of the total income of the owner.

**Business.**

**10.** (1) The tax shall be payable by an assessee under the head "Business" in respect of the profits or gains of any business carried on by him.

(2) Such profits or gains shall be computed after making the following allowances, namely :—

- (i) any rent paid for the premises in which such business is carried on, provided that when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Income-tax Officer may determine having regard to the proportional part so used ;
- (ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount paid on account thereof, provided that, if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed ;
- (iii) in respect of capital borrowed for the purposes of the business, where the payment  
of

of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid ;

*Explanation* :—Recurring subscriptions paid periodically by shareholders or subscribers in such Mutual Benefit Societies as may be prescribed, shall be deemed to be capital borrowed within the meaning of this clause ;

- (iv) in respect of insurance against risk of damage or destruction of buildings, machinery, plant, furniture, stocks or stores, used for the purposes of the business, the amount of any premium paid ;
- (v) in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof ;
- (vi) in respect of depreciation of such buildings, machinery, plant, or furniture being the property of the assessee, a sum equivalent to such percentage on the original cost thereof to the assessee as may in any case or class of cases be prescribed :

Provided that—

- (a) the prescribed particulars have been duly furnished ;
- (b) where full effect cannot be given to any such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be part of that allowance, or, if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for succeeding years ; and

(c) the

- (c) the aggregate of all such allowances made under this Act or any Act repealed hereby, or under the Indian Income-tax Act, 1886, shall, in no case, exceed the original cost to the assessee of the buildings, machinery, plant, or furniture, as the case may be ;
- (vii) in respect of any machinery or plant which, in consequence of its having become obsolete, has been sold or discarded, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi), or any Act repealed hereby, or the Indian Income-tax Act, 1886, and the amount for which the machinery or plant is actually sold, or its scrap value ;
- (viii) any sums paid on account of land-revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business ;
- (ix) any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits or gains.

(3) In sub-section (2), the word "paid" means actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this section.

Professional earnings.

11. (1) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits or gains of any profession or vocation followed by him.

(2) Such profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be profits or gains chargeable under this head.

12. (1) The tax shall be payable by an assessee under the head "Other sources" in respect of income, profits and gains of every kind and from every source to which this Act applies (if not included under any of the preceding heads). Other sources.

(2) Such income, profits and gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making or earning such income, profits or gains, provided that no allowance shall be made on account of any personal expenses of the assessee.

13. Income, profits and gains shall be computed, for the purposes of sections 10, 11 and 12, in accordance with the method of accounting regularly employed by the assessee : Method of accounting.

Provided that, if no method of accounting has been regularly employed, or if the method employed is such that, in the opinion of the Income-tax Officer, the income, profits and gains cannot properly be deduced therefrom, then the computation shall be made upon such basis and in such manner as the Income-tax Officer may determine.

14. (1) The tax shall not be payable by an assessee in respect of any sum which he receives as a member of a Hindu undivided family. Exemptions of a general nature.

(2) The tax shall not be payable by an assessee in respect of—

(a) any sum which he receives by way of dividend as a shareholder in a company where the profits or gains of the company have been assessed to income-tax ; or

(b) such an amount of the profits or gains of any firm which have been assessed to income-tax as is proportionate to his share in the firm.

15. (1) The



Exemption in the case of life insurances.

**15.** (1) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance of his own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to any Provident Fund to which the Provident Funds Act, 1897, applies, or to any Provident Fund <sup>IX of 1897.</sup> which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted <sup>V of 1912.</sup> from the provisions of that Act.

(2) Where the assessee is a Hindu undivided family, there shall be exempted under sub-section (1) any sums paid to effect an insurance on the life of any male member of the family or of the wife of any such member.

(3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (1) of section 7, exceed one-sixth of the total income of the assessee.

Exemptions and exclusions in determining the total income.

**16.** (1) In computing the total income of an assessee sums exempted under the proviso to sub-section (1) of section 7, the provisos to section 8, sub-section (2) of section 14 and section 15, shall be included.

(2) For the purposes of sub-section (1), any sum mentioned in clause (a) of sub-section (2) of section 14 shall be increased by the amount of income-tax payable by the company in respect of the dividend received.

Reduction of tax when margin above a certain limit is small.

**17.** Where owing to the fact that the total income of any assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

- (a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and
- (b) the amount by which his total income exceeds that sum.

## CHAPTER IV.

## CHAPTER IV.

## DEDUCTIONS AND ASSESSMENT.

18. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

Payment by  
deduction at  
source.

- (i) "Salaries"; and
- (ii) "Interest on securities."

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head :

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this Act :

Provided that, if such person or such owner obtains, in accordance with the provisions of this Act,

a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India, or as the Board of Inland Revenue directs.

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

Payment in  
other cases.

**19.** In the case of income chargeable under any other head than those mentioned in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

Certificate by  
company to  
shareholders  
receiving divi-  
dends.

**20.** The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

Annual  
return.

**21.** The prescribed person in the case of every Government office, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association, and every private employer shall prepare, and, within thirty days from the 31st day of March in each year,

deliver

deliver or cause to be delivered to the Income-tax Officer in the prescribed form, a return in writing showing—

- (a) the name and, so far as it is known, the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed ;
- (b) the amount of the income so received by each such person, and the time or times at which the same was paid ;
- (c) the amount deducted in respect of income-tax from the income of each such person.

22. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of June in each year, furnish to the Income-tax Officer a return, in the prescribed form and verified in the prescribed manner, of the total income of the company during the previous year :

Return of income.

Provided that the Income-tax Officer may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or

wrong

wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

(4) The Income-tax Officer may serve on the principal officer of any company or on any person upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Income-tax Officer may require :

Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

*Assessment.*

**23.** (1) If the Income-tax Officer is satisfied that a return made under section 22 is correct and complete, he shall assess the total income of the assessee, and shall determine the sum payable by him on the basis of such return.

(2) If the Income-tax Officer has reason to believe that a return made under section 22 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein specified, either to attend at the Income-tax Officer's office or to produce, or to cause to be there produced, any evidence on which such person may rely in support of the return.

(3) On the day specified in the notice issued under sub-section (2), or as soon afterwards as may be, the Income-tax Officer, after hearing such evidence as such person may produce and such other evidence as the Income-tax Officer may require, on specified points, shall, by an order in writing, assess the total income of the assessee, and determine the sum payable by him on the basis of such assessment.

(4) If the principal officer of any company or any other person fails to make a return under sub-section (1) or sub-section (2) of section 22, as the case may be, or fails to comply with all the terms of a notice  
issued

issued under sub-section (4) of the same section or, having made a return, fails to comply with all the terms of a notice issued under sub-section (2) of this section, the Income-tax Officer shall make the assessment to the best of his judgment.

24. (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year. Set off of loss in computing aggregate income.

(2) Where the assessee is a registered firm, and the loss sustained cannot wholly be set off under sub-section (1), any member of such firm shall be entitled to have set off against any income, profits or gains of the year in which the loss was sustained in respect of which the tax is payable by him such amount of the loss not already set off as is proportionate to his share in the firm.

25. (1) Where any business, profession or vocation commenced after the 31st day of March, 1922, is discontinued in any year, an assessment may be made in that year on basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year. Assessment in case of discontinued business.

(2) Any person discontinuing any such business, profession or vocation shall give to the Income-tax Officer notice of such discontinuance within fifteen days thereof, and, where any person fails to give the notice required by this sub-section, the Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

(3) Where any business, profession or vocation which was in existence at the commencement of this Act, and on which tax was at any time charged under the provisions of the Indian Income-tax Act, 1918, is discontinued, no tax shall be payable in

respect

respect of the income, profits and gains of the period between the end of the previous year and the date of such discontinuance, and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where any such claim is made, an assessment shall be made on the basis of the income, profits and gains of the said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, a refund shall be given of the difference.

(4) Where an assessment is to be made under sub-section (1) or sub-section (3), the Income-tax Officer may serve on the person whose income, profits and gains are to be assessed, or, in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

Change in  
ownership of  
business.

**26** Where any change occurs in the constitution of a firm or where any person has succeeded to any business, profession or vocation, the assessment shall be made on the firm as constituted, or on the person engaged in the business, profession or vocation, as the case may be, at the time of the making of the assessment.

Cancellation  
of assessment  
when cause  
is shown.

**27.** Where an assessee or, in the case of a company, the principal officer thereof, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Income-tax Officer that he was prevented by sufficient cause from making the return required by section 22, or that he did not receive the notice issued under sub-section (4) of section 22, or sub-section (2) of section 23, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with

the

the terms of the last-mentioned notices, the Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 23.

**28.** (1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner in the course of any proceedings under this Act, is satisfied that an assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, he may direct that the assessee shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of income-tax which would have been avoided if the income so returned by the assessee had been accepted as the correct income :

Penalty for concealment of income.

Provided that no such order shall be made, unless the assessee has been heard, or has been given a reasonable opportunity of being heard :

Provided, further, that no prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(2) An Assistant Commissioner or a Commissioner who has made an order under sub-section (1) shall forthwith send a copy of the same to the Income-tax Officer.

**29.** When the Income-tax Officer has determined a sum to be payable by an assessee under section 23, or when an order has been passed under sub-section (2) of section 25 or section 28 for the payment of a penalty, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Notice of demand.

**30.** (1) Any assessee objecting to the amount or rate at which he is assessed under section 23 or section 27, or denying his liability to be assessed under this Act, or objecting to a refusal of an Income-tax Officer to make a fresh assessment under section 27, or to any order against him under sub-section (2) of section 25 or section 28, made by an Income-tax

Appeal against assessment under this Act.

Officer



Officer, may appeal to the Assistant Commissioner against the assessment or against such refusal or order :

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 23, or under that sub-section read with section 27.

(2) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to, or of the date of the refusal to make a fresh assessment under section 27, as the case may be ; but the Assistant Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

Hearing of  
appeal.

31. (1) The Assistant Commissioner shall fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.

(2) The Assistant Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Income-tax Officer.

(3) In disposing of an appeal the Assistant Commissioner may, in the case of an order of assessment,—

(a) confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further inquiry as the Income-tax Officer thinks fit or the Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh assessment,

or, in the cases of an order under sub-section (2) of section 25 or section 28,

(c) confirm, cancel or vary such order :

Provided

Provided that the Assistant Commissioner shall not enhance an assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

**32.** (1) Any assessee objecting to an order passed by an Assistant Commissioner under section 28 or to an order enhancing his assessment under sub-section (3) of section 31, may appeal to the Commissioner within thirty days of the making of such order. Appeals against orders of Assistant Commissioner.

(2) The appeal shall be in the prescribed form, and shall be verified in the prescribed manner.

(3) In disposing of the appeal the Commissioner may, after giving the appellant an opportunity of being heard, pass such orders thereon as he thinks fit.

**33.** (1) The Commissioner may of his own motion call for the record of any proceeding under this Act which has been taken by any authority subordinate to him or by himself when exercising the powers of an Assistant Commissioner under sub-section (4) of section 5. Power of review.

(2) On receipt of the record the Commissioner may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders thereon as he thinks fit :

Provided that he shall not pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard.

**34.** If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or re-assess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly

Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, profits or gains, and all the provisions of this Act shall apply accordingly.

Courts of  
Wards, etc.

**41.** In the case of income, profits or gains chargeable under this Act which are received by the Courts of Wards, the Administrators-General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income, profits or gains are received, and all the provisions of this Act shall apply accordingly.

Non-residents.

**42.** (1) In the case of any person residing out of British India, all profits or gains accruing or arising, to such person, whether directly or indirectly, through or from any business connection or property in British India, shall be deemed to be income accruing or arising within British India, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax :

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(2) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Income-tax Officer or the Assistant Commissioner, as the case

may

may be, that owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax.

**43.** Any person employed by or on behalf of a person residing out of British India, or having any business connection with such person, or through whom such person is in the receipt of any income, profits or gains upon whom the Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for all the purposes of this Act, be deemed to be such agent :

*Agent to include persons treated as such.*

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Income-tax Officer as to his liability.

**44.** Where any business, profession or vocation carried on by a firm has been discontinued, every person who was at the time of such discontinuance a member of such firm shall be jointly and severally liable for the amount of the tax payable in respect of the income, profits and gains of the firm.

*Liability in case of a discontinued firm or partnership.*

## CHAPTER VI.

### RECOVERY OF TAX AND PENALTIES.

**45.** Any amount specified as payable in a notice of demand under section 29 or an order under section 31 or section 32 or section 33, shall be paid within the time, at the place and to the person mentioned in the

*Tax when payable.*

notice

notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented an appeal under section 30, the Income-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of.

Mode and  
time of  
recovery.

**46.** (1) When an assessee is in default in making a payment of income-tax, the Income-tax Officer may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding that amount shall be recovered from the assessee by way of penalty.

(2) The Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee, and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land-revenue.

(3) In any area with respect to which the Commissioner has directed that any arrears may be recovered by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the province, the Income-tax Officer may proceed to recover the amount due by such process.

(4) The Commissioner may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (3).

(5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition, and shall pay the sums so deducted to the credit of the Government of India, or as the Board of Inland Revenue directs.

(6) The

(6) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(7) Save in accordance with the provisions of sub-section (1) of section 42, no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Act.

47. Any sum imposed by way of penalty under the provisions of sub-section (2) of section 25, section 28 or sub-section (1) of section 46, shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax. Recovery of penalties.

## CHAPTER VII.

### REFUNDS.

48. (1) If a shareholder in a company who has received any dividend therefrom satisfies the Income-tax Officer that the rate of income-tax applicable to the profits or gains of the company at the time of the declaration of such dividend is greater than the rate applicable to his total income of the year in which such dividend was declared, he shall, on production of the certificate received by him under the provisions of section 20, be entitled to a refund on the amount of such dividend (including the amount of the tax thereon) calculated at the difference between those rates. Refunds.

(2) If a member of a registered firm satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been levied on the profits or gains of the firm of that year, he shall be entitled to a refund on his share of those

profits

profits or gains calculated at the difference between those rates.

(3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

Relief in  
respect of  
United  
Kingdom  
income-tax.

49. (1) If any person who has paid Indian income-tax for any year on any part of his income proves to the satisfaction of the Income-tax Officer that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provisions of section 27 of the Finance Act, 1920, is less than the Indian rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Indian rate of tax and the rate at which he was entitled to, and obtained, relief under that section :

10 & 11 Geo.  
V, Ch. 18.

Provided that the rate at which the refund is to be given shall not exceed one-half of the Indian rate of tax.

(2) In sub-section (1)—

- (a) the expression "Indian Income-tax" means income-tax and super-tax charged in accordance with the provisions of this Act;
- (b) the expression "Indian rate of tax" means the amount of the Indian income-tax divided by the income on which it was charged ;
- (c) the expression "United Kingdom income-tax" means income-tax and super-tax chargeable

chargeable in accordance with the provisions of the Income-tax Acts.

**50.** No claim to any refund of income-tax under this Chapter shall be allowed, unless it is made within one year from the last day of the year in which the tax was recovered. Limitation of claims for refund.

## CHAPTER VIII.

### OFFENCES AND PENALTIES.

- 51.** If a person fails without reasonable cause or excuse— Failure to make payments or deliver returns or statements or allow inspection.
- (a) to deduct and pay any tax as required by section 18 or under sub-section (5) of section 46 ;
  - (b) to furnish a certificate required by sub-section (9) of section 18 or by section 20 to be furnished ;
  - (c) to furnish in due time any of the returns mentioned in section 21, section 22, or section 38 ;
  - (d) to produce, or cause to be produced, on or before the date mentioned in any notice under sub-section (4) of section 22, such accounts and documents as are referred to in the notice ;
  - (e) to grant inspection or allow copies to be taken in accordance with the provisions of section 39,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

**52.** If a person makes a statement in a verification mentioned in section 22, or sub-section (3) of section 30, or sub-section (2) of section 32 which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. False statement in declaration.

**53. (1) A**



Prosecution to  
be at instance  
of Assistant  
Commissioner.

**53.** (1) A person shall not be proceeded against for an offence under section 51 or section 52 except at the instance of the Assistant Commissioner.

(2) The Assistant Commissioner may stay any such proceeding or compound any such offence.

Disclosure  
of information  
by a public  
servant.

**54.** (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of any assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as provided in this Act, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

I of 1872

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure—

- (a) of any such particulars for the purposes of a prosecution under section 193 of the Indian Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Act, or
- (b) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act, or
- (c) of any such particulars occasioned by the lawful employment under this Act of any process

process for the service of any notice or the recovery of any demand, or

- (d) of such facts, to an authorised officer of the United Kingdom, as may be necessary to enable relief to be given under section 27 of the Finance Act, 1920, or a refund to be given under section 49 of this Act :

10 & 11 Geo.  
V, Ch. 18.

Provided, further, that no prosecution shall be instituted under this section except with the previous sanction of the Commissioner.

## CHAPTER IX.

### SUPER-TAX.

55. In addition to the income-tax charged for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any individual, unregistered firm, Hindu undivided family or company, an additional duty of income-tax (in this Act referred to as super-tax) at the rate or rates laid down for that year by Act of the Indian Legislature :

Charge of  
super-tax.

Provided that, where the profits and gains of an unregistered firm have been assessed to super-tax, super-tax shall not be payable by an individual having a share in the firm in respect of the amount of such profits and gains which is proportionate to his share.

56. Subject to the provisions of this Chapter, the total income of any individual, unregistered firm, Hindu undivided family or company shall, for the purposes of super-tax, be the total income as assessed for the purposes of income-tax, and where an assessment of total income has become final and conclusive for the purposes of income-tax for any year, the assessment shall also be final and conclusive for the purposes of super-tax for the same year.

Total income  
for purposes  
of super-tax.

57. (1) In the case of any assessee residing out of British India who is a member of a registered firm, and whose share of the profits from such firm is liable to super-tax, the remaining members of such firm who

Non-resident  
partners and  
shareholders.

are

are resident in British India shall be jointly and severally liable to pay the super-tax due from the non-resident member in respect of such share.

(2) Where any assessee who is liable to pay super-tax on the amount of the dividends receivable by him from any company is, to the knowledge of the principal officer of the company, residing out of British India, the principal officer shall be liable to pay the super-tax due by such non-resident person in respect of the dividends received by him from the company, and shall have power to deduct the amount of such super-tax from the amount payable by the company to such assessee.

(3) Where any person pays any tax under the provisions of this section on account of an assessee who is residing out of British India, credit shall be given therefor in determining the amount of the tax to be payable by any agent of such non-resident assessee under the provisions of sections 42 and 43.

Application  
of Act to  
super-tax

**58.** (1) All the provisions of this Act, except section 3, the proviso to sub-section (1) of section 7, the provisos to section 8, sub-section (2) of section 14, and sections 15, 17, 18, 19, 20, 21 and 48 shall apply, so far as may be, to the charge, assessment, collection and recovery of super-tax.

(2) Save as provided in section 57, super-tax shall be payable by the assessee direct.

## CHAPTER X.

### MISCELLANEOUS.

Power to  
make rules.

**59.** (1) The Board of Inland Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

(2) Without

(2) Without prejudice to the generality of the foregoing power, such rules may—

- (a) prescribe the manner in which, and the procedure by which, the income, profits and gains shall be arrived at in the case of—
  - (i) incomes derived in part from agriculture and in part from business ;
  - (ii) insurance companies ;
  - (iii) persons residing out of British India ;
- (b) prescribe the procedure to be followed on applications for refunds ;
- (c) provide for such arrangements with His Majesty's Government as may be necessary to enable the appropriate relief to be granted under section 27 of the Finance Act, 1920, or under section 49 of this Act ;
- (d) prescribe the year which, for the purpose of relief under section 49, is to be taken as corresponding to the year of assessment for the purposes of section 27 of the Finance Act, 1920 ; and
- (e) provide for any matter which by this Act is to be prescribed.

10 & 11 Geo.  
V, Ch. 18.

10 & 11 Geo.  
V, Ch. 18.

(3) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of previous publication.

(4) Rules made under this section shall be published in the Gazette of India, and shall thereupon have effect as if enacted in this Act.

**60.** The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons. Power to make exemptions, etc.

**61.** Any assessee, who is entitled or required to attend before any income-tax authority in connection with Appearance by authorised representative.

with any proceedings under this Act, may attend either in person or by any person authorised by him in writing in this behalf.

Receipts to  
be given.

**62.** A receipt shall be given for any money paid or recovered under this Act.

Service of  
notices.

**63.** (1) A notice or requisition under this Act may be served on the person therein-named either by post or, as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908.

V of 1908.

(2) Any such notice or requisition may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or on the manager, or any adult male member of the family.

Place of  
assessment.

**64.** (1) Where an assessee carries on business at any place, he shall be assessed by the Income-tax Officer of the area in which that place is situate or, where the business is carried on in more places than one, by the Income-tax Officer of the area in which his principal place of business is situate.

(2) In all other cases, an assessee shall be assessed by the Income-tax Officer of the area in which he resides.

(3) Where any question arises under this section as to the place of assessment, such question shall be determined by the Commissioner, or, where the question is between places in more provinces than one, by the Commissioners concerned, or, if they are not in agreement, by the Board of Inland Revenue :

Provided that, before any such question is determined, the assessee shall have had an opportunity of representing his views.

(4) Notwithstanding anything contained in this section, every Income-tax Officer shall have all the powers conferred by or under this Act on an Income-tax Officer in respect of any income, profits or gains accruing, or arising or received within the area for which he is appointed.

Indemnity.

**65.** Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

**66.** (1) If,

**66.** (1) If, in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VIII, a question of law arises, the Commissioner may, either on his own motion or on reference from any Income-tax authority subordinate to him, draw up a statement of the case and refer it with his own opinion thereon to the High Court.

Statement of  
case by Com-  
missioner  
to High  
Court.

(2) Within one month of the passing of an order under section 31 or section 32, the assessee in respect of whom the order was passed may, by application accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed, require the Commissioner to refer to the High Court any question of law arising out of such order and the Commissioner shall, within one month of the receipt of such application, draw up a statement of the case and refer it with his own opinion thereon to the High Court :

Provided that, if, in exercise of his power of review under section 33, the Commissioner decides the question, the assessee may withdraw his application, and if he does so, the fee paid shall be refunded.

(3) If, on any application being made under subsection (2), the Commissioner refuses to state the case on the ground that no question of law arises, the assessee may apply to the High Court, and the High Court, if it is not satisfied of the correctness of the Commissioner's decision, may require the Commissioner to state the case and to refer it, and, on receipt of any such requisition, the Commissioner shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Commissioner by whom it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the questions of law raised thereby, and shall deliver its judgment thereon containing

the

the grounds on which such decision is founded, and shall send to the Commissioner by whom the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Commissioner shall dispose of the case accordingly, or, if the case arose on a reference from any Income-tax authority subordinate to him, shall forward a copy of such judgment to such authority who shall dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court on the application of an assessee, the costs shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made under this section to the High Court, income-tax shall be payable in accordance with the assessment made in the case :

Provided that, if the amount of an assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow.

Bar of suits  
in Civil  
Court.

**67.** No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeals.

**68.** The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof :

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under any of the said enactments :

Provided, further, that the provisions of section 19 of the Indian Income-tax Act, 1918, shall apply, VII of 1918. so far as may be, to all assessments made under that Act in the year ending on the 31st day of March, 1922, and where an adjustment shall be made under the provisions of section 19 of the said Act, the provisions of this Act regarding the procedure for the

assessment

OF 1922.]

*Indian Income-tax.*

assessment and recovery of income-tax shall apply as if such adjustment were an assessment made under this Act.

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 68.)

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1918	VII	The Indian Income-tax Act, 1918	The whole.
1919	IV	The Indian Income-tax (Amendment) Act, 1919.	The whole
„	XVIII	The Repealing and Amending Act, 1919.	So much of the First Schedule as relates to the Indian Income-tax Act, 1918
1920	XVII	The Indian Income-tax (Amendment) Act, 1920.	The whole.
„	XIX	The Super-tax Act, 1920 .	The whole.
„	XXXI	The Repealing and Amending Act, 1920.	So much of the First Schedule as relates to the Super-tax Act, 1920.
„	XLIV	The Indian Income-tax (Amendment No. 2) Act, 1920.	The whole.



**CALCUTTA**  
**SUPERINTENDENT GOVERNMENT PRINTING, INDIA**  
**8, HASTINGS STREET**

# ACT No. XII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 27th March, 1922.)*

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax.

VIII of 1894. VI of 1898. XLV of 1920. **W**HEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax ; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Finance Act, 1922. Short title, extent and duration.

(2) It extends to the whole of British India, including the Sonthal Parganas and, except as regards section 5, British Baluchistan.

(3) Sections 2, 4 and 7 shall remain in force only up to the 31st day of March, 1923.

XII of 1882. 2. With effect from the first day of March, 1922, the provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if they imposed Fixation of salt duty.

such

such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Amendment  
of Act VIII  
of 1894.

3. (1) With effect from the first day of March, 1922, for the Second Schedule to the Indian Tariff Act, 1894, the Schedule contained in the First Schedule to this Act shall be substituted.

(2) With effect from the same date, section 2 of the Indian Finance Act, 1921, and the First Schedule to that Act shall be repealed.

Amendment  
of Act VI of  
1898.

4. With effect from the first day of April, 1922, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

Imposition of  
excise duty on  
kerosene.

5. With effect from the first day of March, 1922, the provisions of the Motor Spirit (Duties) Act, 1917, which provide for the levy and collection of an excise duty on motor spirit, that is to say, all the provisions of that Act except section 6 thereof, shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references in the said Act to motor spirit (other than the reference in the second clause of section 2 thereof) were references to kerosene :

Provided that the duty on kerosene shall be levied and collected at the rate of one anna on each imperial gallon.

*Explanation.*—For the purposes of this section, “kerosene” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which—

(a) is made from petroleum as defined in section 2 of the Indian Petroleum Act, 1899, and

(b) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

Amendment  
of Act XLV  
of 1920.

6. In sub-section (3) of section 13 of the Indian Paper Currency (Amendment) Act, 1920, for the figure “1921” the figure “1923” shall be substituted and shall be deemed to have been substituted with effect from the first day of April, 1921.

7. (1) Income-tax

OF 1922.]

*Indian Finance.*

7. (1) Income-tax for the year beginning on the first day of April, 1922, shall be charged at the rates specified in Part I of the Third Schedule. <sup>Income-tax and super-tax.</sup>

XI of 1922. (2) The rates of super-tax for the year beginning on the first day of April, 1922, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922. (3) For the purposes of the Third Schedule "total income" means total income as defined in clause (15) of section 2 of the Indian Income-tax Act, 1922.

XIII of 1917. 8. With effect from the first day of April, 1922, <sup>Repeal of Act. XIII of 1917.</sup> the Freight (Railway and Inland Steam-vessel) Tax Act, 1917, shall be repealed.

**SCHEDULE I.**

Schedule to be substituted in the Indian Tariff Act, 1894.

[See section 3 (1.)]

**"SCHEDULE II—IMPORT TARIFF.**

**PART I.**

Articles which are free of duty.

No.	Names of Articles.
	<b>I.—Food, Drink and Tobacco—</b>
1	Hops.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.
(For the general duty on salt, see No. 35.)	

**II.—Raw**

**SCHEDULE II—IMPORT TARIFF.**

**PART I—*contd.***

**Articles which are free of duty.**

No.	Names of Articles.
	<b>II.—Raw materials and produce and articles mainly unmanufactured—</b>
	<b>HIDES AND SKINS, RAW.</b>
3	<b>HIDES AND SKINS, raw or salted.</b>
	<b>METALLIC ORES.</b>
4	<b>METALLIC ORES, all sorts.</b>
	<b>PRECIOUS STONES AND PEARLS.</b>
5	<b>PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.</b>
	<b>SEEDS.</b>
6	<b>OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.</b>
	<b>TEXTILE MATERIALS.</b>
7	<b>COTTON, raw.</b>
8	<b>WOOL, raw, and WOOL-TOFS.</b>
	<b>MISCELLANEOUS.</b>
9	<b>MANURES, all sorts, including animal bones and the following chemical manures :—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.</b>
10	<b>PULP OF WOOD, BAGS and other paper-making materials.</b>
	<b>III.—Articles wholly or mainly manufactured—</b>
	<b>APPAREL.</b>
11	<b>UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.</b>

## SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

## Articles which are free of duty.

No.	Names of Articles.
	ARMS, AMMUNITION AND MILITARY STORES.
12	<p>The following ARMS, AMMUNITION AND MILITARY STORES :—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 42, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.</p> <p>(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.</p> <p>(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.</p> <p>(d) Swords for presentation as army or volunteer prizes.</p> <p>(e) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service.</p> <p>(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p>
	CHEMICALS, DRUGS AND MEDICINES.
13	ANTI-PLAGUE SERUM.
14	QUININE and other alkaloids of cinchona.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
15	<p>The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed-crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also agricultural tractors; also component parts of these implements or tractors, provided that they can be readily fitted into their proper places in the implements or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.</p>

SCHEDULE II—IMPORT TARIFF.

PART I—*concl'd.*

Articles which are free of duty.

No.	Names of Articles.
<b>HARDWARE, IMPLEMENTS AND INSTRUMENTS—<i>cont'd.</i></b>	
16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aërating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.
17	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
<b>METALS.</b>	
19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.
20	GOLD AND SILVER BULLION and coin.
<b>PAPER.</b>	
21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
<b>YARNS AND TEXTILE FABRICS.</b>	
22	SECOND-HAND OR USED GUNNY BAGS made of jute.
<b>MISCELLANEOUS.</b>	
23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
24	BOOKS printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
<b>IV.—Miscellaneous and unclassified—</b>	
25	ANIMALS, living, all sorts.
26	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.

## SCHEDULE II—IMPORT TARIFF.

## PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<b>I.—Food, Drink and Tobacco—</b>		<b>R      A.</b>
	<b>FISH.</b>		
27	FISH, SALTED, wet or dry .	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding one rupee as the Governor General in Council may, by notification in the Gazette of India from time to time prescribe.
	<b>LIQUORS.</b>		
28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	Eight annas.
29	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i> .	7½ per cent.
30	PERFUMED SPIRITS . . .	Imperial gallon or 6 quart bottles.	36      0
31	LIQUEURS, [Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto. .	30      0
	(b) If tested . . .	Imperial gallon or 6 quart bottles of the strength of London proof.	21      14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
32	All other sorts of SPIRIT .	Ditto.	Ditto.



SCHEDULE II—IMPORT TARIFF.

PART II—*continued.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.	
	LIQUORS— <i>continued.</i>		Rs.	A.
33	WINES—			
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	9	0
	All other sorts of wines not containing more than 42 per cent. of proof spirit:	Ditto.	4	8
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			
	SUGAR.			
34	SUGAR, all sorts including molasses and saccharine produce of all sorts, but excluding confectionery ( <i>see</i> No. 124).	<i>Ad valorem</i>	25 per cent.	
	OTHER FOOD AND DRINK.			
35	SALT, excluding salt exempted under No. 2.	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.	
	TOBACCO.			
36	TOBACCO, unmanufactured .	Pound . .	1	0
37	CIGARS AND CIGARETTES .	<i>Ad valorem</i> .	75 per cent.	
38	All other sorts of TOBACCO manufactured.	Pound . .	2	4

## SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<b>II.—Raw Materials and produce and articles mainly un- manufactured—</b>  <b>COAL, COKE AND PATENT FUEL.</b>		R    A.
39	COAL, COKE AND PATENT FUEL.	Ton       .       .	0       8
	OILS.		
40	KEROSENE and MOTOR SPIRIT; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahren- heit's thermometer by Abel's close test.	Imperial gallon.	Two annas and six pies.
	NOTE.—Motor spirit is liable to an additional duty of 6 annas per gallon under Act II of 1917, as amended by Act III of 1919.		
41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordi- narily used for any other purpose than for the batch- ing of jute or other fibre, or for lubrication, and mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic pur- pose.	<i>Ad valorem</i> .	7½ per cent.

III.—Articles

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<b>III.—Articles wholly or mainly manufactured.</b>		
	<b>ARMS, AMMUNITION AND MILITARY STORES.</b>		
42	Subject to the exemptions specified in No. 12—		
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each . .	R 15
	(2) Barrels for the same, whether single or double	„ . .	15
	(3) Pistols, including automatic pistols and revolvers.	„ . .	15
	(4) Barrels for the same, whether single or double.	„ . .	15
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	„ . .	5
	(6) Gun stocks and breech blocks.	„ . .	3
	(7) Revolver - cylinders, for each cartridge they will carry.	„ . .	2
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	„ . .	1
	(9) Machines for making, loading, or closing cartridges for rifled arms.	<i>Ad valorem</i> .	30 per cent.
	(10) Machines for capping cartridges for rifled arms.	<i>Ad valorem</i> .	30 per cent.
	<b>CHEMICALS, DRUGS AND MEDICINES.</b>		
43	Opium and its alkaloids and their derivatives.	Seer of 80 tolas .	24 0

or 30 per cent. *ad valorem*, whichever is higher.

## SCHEDULE II—IMPORT TARIFF.

PART II—*concl'd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<b>YARNS AND TEXTILE FABRICS.</b>		
44	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.	<i>Ad valorem</i>	5 per cent.
45	COTTON PIECE-GOODS . . .	<i>Ad valorem</i>	11 per cent.
	<b>MISCELLANEOUS.</b>		
46	Matches—		R A.
	(1) In boxes containing on the average not more than 100 matches.	Per gross of boxes.	1 8
	(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	0 6

## PART III.

Articles which are liable to duty at  $2\frac{1}{2}$  per cent. *ad valorem*.

No.	Names of Articles.
	<b>I.—Food, Drink and Tobacco—</b>
	<b>GRAIN, PULSE AND FLOUR.</b>
47	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour ( <i>see</i> No. 68).
	<b>PROVISIONS AND OILMAN'S STORES.</b>
48	VINEGAR in casks.
	<b>II.—Raw materials and produce and articles mainly unmanufactured—</b>
	<b>WOOD AND TIMBER.</b>
49	FIREWOOD.

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at  $2\frac{1}{2}$  per cent. *ad valorem—contd.*

No.	Names of Articles.
	<p>III.—Articles wholly or mainly manufactured—</p> <p>CHEMICALS, DRUGS AND MEDICINES.</p>
50	<p>COPPERAS, green.</p> <p>MACHINERY.</p>
51	<p>MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof ; also including locomotive and portable engines, steam-rollers, fire engines, motor tractors designed for purposes other than agriculture, and other machines in which the prime-mover is not separable from the operative parts.</p> <p>MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts ; and including belting of all materials for driving machinery :</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal.</p> <p>METALS OTHER THAN IRON AND STEEL.</p>
52	<p>LEAD sheets, for tea-chests.</p> <p>MISCELLANEOUS.</p>
53	<p>AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.</p>
54	<p>PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, wood blocks, half tone blocks, electrotypes blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitring machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (<i>see</i> No. 99).</p>

SCHEDULE II—IMPORT TARIFF—*contd.*PART III—*concl'd.*

Articles which are liable to duty at  $2\frac{1}{2}$  per cent. *ad valorem.*

No.	Names of Articles.
55	RACKS for the withering of tea leaf.
56	TEA-CHESTS of metal or wood, whether imported entire or in sections provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.
57	FODDER, BEAN AND POLLARDS.

## PART IV.

Articles which are liable to duty at 10 per cent. *ad valorem.*

No.	Names of Articles.
	<p><b>II.—Raw materials and produce and articles mainly un-manufactured—</b></p> <p>METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.</p> <p>58 IRON OR STEEL, old.</p> <p><b>III.—Articles wholly or mainly manufactured—</b></p> <p>HARDWARE, IMPLEMENTS AND INSTRUMENTS.</p> <p>59 TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Company.</p> <p>METALS—IRON AND STEEL.</p> <p>60 IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at 10 per cent. *ad valorem*.

No.	Names of Articles.
61	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders screw piles, bridge work and other descriptions of iron or steel, imported exclusively for building purposes, including also ridging, guttering and continuous roofing.</p> <p>„ „ bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.</p> <p>„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 97.</p> <p>„ „ wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting which is dutiable under No. 97.</p>
62	<p>STEEL, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ cast, including spring blistered and tub steel.</p> <p>„ ingots, blooms, billets and slabs.</p>
RAILWAY PLANT AND ROLLING-STOCK.	
63	<p>RAILWAY MATERIALS for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing.</p>

## SCHEDULE II—IMPORT TARIFF.

PART IV—*concl'd.*

Articles which are liable to duty at 10 per cent. *ad valorem.*

No.	Names of Articles.
	RAILWAY PLANT AND ROLLING-STOCK— <i>cont'd.</i>
	<p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways, as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:</p> <p>Provided also that only such articles shall be admitted as component parts of railway materials as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p>
64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections.

## PART V.

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	FISH.
65	FISH, excluding salted fish (see No. 27).
66	FISHMAWS, including singally and sozille, and sharkfins.
	FRUITS AND VEGETABLES.
67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
68	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (see No. 48).

SPICES,



SCHEDULE II—IMPORT TARIFF—*contd.*

PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	SPICES.
70	SPICES, all sorts.
	TEA.
71	TEA.
	OTHER FOOD AND DRINK.
72	COFFEE.
73	All other sorts of Food and Drink not otherwise specified.
	II.—Raw materials and produce and articles mainly un- manufactured—
	GUMS, RESINS AND LAC.
74	GUMS, RESINS AND LAC, all sorts.
	OILS.
75	All sorts of animal, essential, mineral, and vegetable non-essential oils not otherwise specified (see Nos. 40 and 41).
	SEEDS.
76	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (see No. 6).
	TALLOW, STEARINE AND WAX.
77	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
	TEXTILE MATERIALS.
78	TEXTILE MATERIALS, the following :—  Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
	WOOD AND TIMBER.
79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.

MISCELLANEOUS.

## SCHEDULE II—IMPORT TARIFF.

PART V--*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem*.

No.	Names of Articles.
<b>MISCELLANEOUS.</b>	
80	CANES AND BATTANS.
81	COWRIES and SHELLS.
82	IVORY, unmanufactured.
83	PRECIOUS STONES, unset and imported cut ( <i>see</i> No. 5).
84	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.
<b>III.—Articles wholly or mainly manufactured—</b>	
<b>APPAREL.</b>	
85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread ( <i>see</i> Nos. 132 and 133), and articles made of silk ( <i>see</i> No. 134).
<b>ARMS, AMMUNITION AND MILITARY STORES.</b>	
86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.
<b>CARRIAGES AND CARTS.</b>	
87	CARRIAGES AND CARTS, including tram cars, motor-omnibuses, motor-lorries, motor-vans, jinrikshas, bath-chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances not otherwise specified, and such component parts and accessories thereof, as are not also adapted for use as parts or accessories of motor-cars, motor-cycles, motor-scooters, bicycles or tricycles ( <i>see</i> No. 127).
<b>CHEMICALS, DRUGS AND MEDICINES.</b>	
88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
<b>CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.</b>	
89	CUTLERY, excluding plated cutlery ( <i>see</i> No. 129).
90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
<b>DYES AND COLOURS.</b>	
92	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
<b>FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.</b>	
93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
<b>GLASSWARE AND EARTHENWARE.</b>	
94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles and beads and false pearls ( <i>see</i> No. 131).
<b>HIDES AND SKINS AND LEATHER.</b>	
95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
<b>MACHINERY.</b>	
96	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified ( <i>see</i> Nos. 15, 16 and 18).
<b>METALS—IRON AND STEEL.</b>	
97	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
<b>METALS OTHER THAN IRON AND STEEL.</b>	
98	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
<b>PAPER, PASTEBOARD AND STATIONERY.</b>	
99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post ( <i>see</i> No. 21).

YARNS

## SCHEDULE II—IMPORT TARIFF.

PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem*.

No.	Names of Articles.
	<b>YARNS AND TEXTILE FABRICS.</b>
100	<b>YARNS AND TEXTILE FABRICS</b> , that is to say :— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk ( <i>see</i> No. 134). Hemp manufactures. Hosiery, excluding articles made of silk ( <i>see</i> No. 134). Jute, twist and yarn, and jute manufactures, excluding second hand or used gunny bags ( <i>see</i> No. 22). Silk yarn, noils and warps and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.
	<b>MISCELLANEOUS.</b>
101	<b>ART</b> , works of, excluding those specified in No. 23.
102	<b>BRUSHES AND BROOMS.</b>
103	<b>BUILDING AND ENGINEERING MATERIALS</b> , including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
104	<b>CANDLES.</b>
105	<b>CINEMATOGRAPH FILMS.</b>
106	<b>CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.</b>
107	<b>FURNITURE TACKLE AND APPAREL</b> , not otherwise described, for steam, sailing, rowing and other vessels.
108	<b>MATS AND MATTING.</b>
109	<b>OILCAKES.</b>

SCHEDULE II—IMPORT TARIFF—*contd.*

PART V—*concl'd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
110	OILCLOTH AND FLOOR CLOTH.
111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 51 and 63.
112	PERFUMERY, not otherwise specified.
113	PITCH, TAR AND DAMMER.
114	POLISHES AND COMPOSITIONS.
115	RUBBER tyres and other manufactures of rubber, not otherwise specified ( <i>see</i> No. 139).
116	SOAP.
117	STARCH AND FARINA.
118	STONE AND MARBLE, and articles made of stone and marble.
119	TOILET REQUISITES, not otherwise specified.
120	All other articles wholly or mainly manufactured, not otherwise specified.
	<b>IV—Miscellaneous and unclassified—</b>
121	COBAL.
122	UMBRELLAS, INCLUDING PARASOLS AND SUNSHADES, AND FITTINGS THEREFOR.
123	All other articles not otherwise specified, including articles imported by post.

PART VI.

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
	<b>I.—Food, Drink and Tobacco,</b>
124	CONFECTIONERY.

SCHEDULE II—IMPORT TARIFF—*contd.*PART VI—*contd.*

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
II.—Articles wholly or mainly manufactured.	
ARMS, AMMUNITION AND MILITARY STORES.	
125	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.
126	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 42 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 90), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.
CARRIAGES AND CARTS.	
127	MOTOR CARS, motor cycles, motor scooters, bicycles and tricycles and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor vehicles included in this item or in No. 87 or of bicycles or tricycles shall be dutiable at the rate of duty specified for such articles.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
128	CLOCKS AND WATCHES AND PARTS THEREOF.
129	ARTICLES PLATED WITH GOLD AND SILVER.
130	MUSICAL INSTRUMENTS.
GLASSWARE AND EARTHENWARE.	
131	GLASS BANGLES and BEADS and false pearls.
METALS.	
132	GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.
133	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.

**SCHEDULE II—IMPORT TARIFF—*concl'd.***

**PART VI—*concl'd.***

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
<b>YARNS AND TEXTILE FABRICS.</b>	
134	SILK PIECE-GOODS, and other manufactures of silk.
<b>MISCELLANEOUS.</b>	
135	FIRE-WORKS.
136	IVORY, manufactured.
137	JEWELLERY AND JEWELS.
138	PRINTS, engravings and pictures, including photographs and picture postcards.
139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.
140	SMOKERS' REQUISITES, excluding tobacco (Nos. 36 to 38) and matches (No. 46).
141	TOYS, games, playing cards and requisites for games and sports, including bird-shot.

**SCHEDULE II.**

Schedule to be inserted in the Indian Post Office Act, 1898.

(*See section 4.*)

**“THE FIRST SCHEDULE.**

**INLAND POSTAGE RATES.**

(*See section 7.*)

*Letters.*

For a weight not exceeding two and a half tolas . . . One anna.  
 For every two and a half tolas, or fraction thereof, . . . One anna.  
 exceeding two and a half tolas.

*Postcards.*

Single . . . . . Half an anna.  
 Reply . . . . . One anna.

SCHEDULE II—*contd.**Book, Pattern and Sample Packets.*

For every five tolas or fraction thereof . . . Half an anna.

*Registered Newspapers.*

For a weight not exceeding eight tolas . . . Quarter of an anna.

For a weight exceeding eight tolas and not exceeding twenty tolas. . . Half an anna.

For every twenty tolas, or fraction thereof, exceeding twenty tolas. . . Half an anna.

*Parcels.*

For a weight not exceeding twenty tolas . . . Two annas.

For a weight exceeding twenty tolas and not exceeding forty tolas. . . Four annas.

For every forty tolas, or fraction thereof, exceeding forty tolas. . . Four annas."

## SCHEDULE III.

(See section 7.)

## PART I.

*Rates of Income-tax.*

	Rate.
A. In the case of every individual, every unregistered firm and every undivided Hindu family—	
(1) When the total income is less than Rs. 2,000 .	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company, and every registered firm, whatever its total income.	One anna and six pies in the rupee.

## PART II.



SCHEDULE III—*concl'd.*

PART II.

*Rates of Super-tax.*

In respect of the excess over fifty thousand rupees of total income :—

	Rate.
(1) in the case of every company . . . . .	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess.	<i>Nil.</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess.	One anna in the rupee.
(b) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess.	One anna in the rupee.
(c) in the case of every individual, every unregistered firm and every Hindu undivided family—	
(i) for every rupee of the second fifty thousand rupees of such excess.	One and a half annas in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two and a half annas in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three and a half annas in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four and a half annas in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five and a half annas in the rupee.
(x) for every rupee of the remainder of the excess.	Six annas in the rupee.

# ACT No. XIII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 29th March, 1922.)*

An Act to provide for the incorporation of Trustees for the European Hospital for mental diseases at Ranchi, and to make provision for other matters in relation thereto.

WHEREAS it is expedient to provide for the incorporation of Trustees for the European Hospital for mental diseases at Ranchi, and to make provision for other matters in relation thereto; It is hereby enacted as follows :—

1. (1) This Act may be called the Ranchi Mental Hospital Act, 1922. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions

(a) “the Board” means the Board of Trustees for the European Hospital for mental diseases at Ranchi constituted under this Act;

(b) “the Chairman” means the Chairman of the Board;

(c) “the Hospital” means the European Hospital for mental diseases established at Ranchi in the province of Bihar and Orissa;

(d) “land”

- (d) "land" means land as defined in section 3 of the Land Acquisition Act, 1894; I of 1894.  
 (e) "the Local Government" means the Local Government of Bihar and Orissa;  
 (f) "the Superintendent" means the Superintendent of the Hospital appointed by the Local Government; and  
 (g) "Trustee" means a member of the Board.

Incorporation  
of Trustees.

3. Subject to the provisions of this Act, the entire management and control of the Hospital shall, on and from the date on which this Act comes into force, be vested in a Board to be called "the Trustees for the European Hospital for mental diseases at Ranchi," and the Board shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property both moveable and immoveable and to contract, and shall by the said name sue and be sued.

Constitution  
of the Board.

4. (1) The Board shall consist of fourteen Trustees, namely :—

- (a) a Chairman appointed by the Local Government;
- (b) four Trustees appointed by the Local Government of Bengal;
- (c) two Trustees appointed by each of the Local Governments of the United Provinces of Agra and Oudh, the Punjab and Bihar and Orissa;
- (d) one Trustee appointed by the Local Government of the Central Provinces;
- (e) one Trustee elected by the Council of the Company which was at the commencement of this Act registered under the Indian Companies Act, 1913, by the name VII of 1913, of the European Association; and
- (f) one Trustee elected by the Anglo-Indian and Domiciled European Association (Bengal), Limited.

(2) The Superintendent shall be *ex-officio* Secretary of the Board.

5. (1) On

5 (1) On the date on which this Act comes into force, the Governor General in Council shall pay to the Board a sum of three and a half lakhs of rupees by way of loan, which sum shall be repaid by the Board, together with any interest or costs due in respect thereof, in accordance with such terms and conditions as the Governor General in Council may fix.

Initial loan to the Board.

IV of 1912.

(2) Any amount which is repaid or is repayable in any year under sub-section (1) shall be taken into account in the calculation of the amount attributable to the cost of maintenance, as defined in section 3 of the Indian Lunacy Act, 1912, of the lunatics detained in the Hospital in that year.

6. (1) The Governor General in Council may, on such terms and conditions as he may fix, make further loans to the Board for the carrying out of any works in connection with the Hospital which have been sanctioned in accordance with the provisions of any rules made under this Act, and the Board shall repay the money borrowed, together with any interest or costs due in respect thereof, according to the terms and conditions of the loan.

Loans to the Board for specific purposes.

(2) Save as provided in section 5 and sub-section (1), the Board shall not borrow money upon or otherwise charge its funds.

IV of 1912.

7. On and from the date on which the provisions of this Act come into force, all monies payable under the Indian Lunacy Act, 1912, on account of the cost of maintenance of any lunatic in the Hospital shall be paid to the Board.

Other income.

I of 1894.

8. The Local Government may, at the request of the Board acquire, under the provisions of the Land Acquisition Act, 1894, any land which it is satisfied is required by the Board for the purposes of the Hospital, and, on payment by the Board of the compensation awarded under that Act and of the charges incurred by the Local Government in connection with the proceedings, the land shall vest in the Board.

Acquisition of land.

9. Subject to the provisions of this Act and of any rules made hereunder, the Board shall maintain

Establishment.

such

such staff of officers and servants as may in its opinion be necessary for the proper management and up-keep of the Hospital, and shall assign to them such pay and allowances as it thinks fit.

Contributions  
for pensions,  
etc.

10. Where any person in the service of Government is appointed as an officer or servant of the Board, the Board shall—

- (a) if his services are wholly lent or transferred, meet in addition to his pay and allowances any charges prescribed or authorised by any rules for the time being in force under the provisions of section 96B of the Government of India Act regarding contributions towards pensions or gratuities and leave allowances, and
- (b) if he is employed partly by Government and partly by the Board, meet such proportion of such pay and allowances and charges as may be determined by the Local Government.

Trustees and  
servants to  
be public  
servants.

11. Every Trustee and every officer and servant of the Board shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

XLV of 1860.

Returns.

12. The Local Government may call upon the Board to furnish it with any extract from any proceedings of the Board or from any record under the control of the Board, or with any statistics concerning the administration of the Hospital, and the Board shall thereupon furnish the same without unreasonable delay.

Control and  
supersession  
of the Board

13. (1) If the Local Government, after such inquiry as it may deem fit, is satisfied—

- (a) that any of the duties imposed or powers conferred upon the Board by or under this Act has not been performed or exercised, or has been performed or exercised in an imperfect, inefficient or unsuitable manner; or
- (b) that adequate financial provision has not been made for the performance of any such

such duty or for the proper maintenance of the Hospital ;

it may, by order in writing, direct the Board, within such period as may be specified in the order, to make arrangements to the satisfaction of the Local Government for the proper performance of any such duty or the proper exercise of any such power, or to make financial provision to the satisfaction of the Local Government for the performance of any such duty or for the maintenance of the Hospital, as the case may be ; and the Board shall thereupon comply with such direction.

(2) On the failure of the Board to comply with any such direction, the Local Government or any person appointed by the Local Government in this behalf may perform such duty or exercise such power or make such provision, as the case may be, and the Local Government may attach the funds of the Board or any portion thereof and may apply the same to meet any charges incurred in the performance of such duty or the exercise of such power, or in the making of such provision, as the case may be.

(3) On the repeated failure of the Board to comply with such directions, or if the Board otherwise exceeds or abuses its powers, the Local Government may, with the previous sanction of the Governor General in Council, by notification in the Gazette of India and in the Bihar and Orissa Gazette, declare the Board to be incompetent or to have exceeded or abused its powers, as the case may be, and direct that the Board shall be superseded for such period as may be specified in the notification.

(4) When the Board is superseded under the provisions of sub-section (3)—

- (a) all Trustees shall, from the date of the publication of the notification under that sub-section, vacate their offices as Trustees
- (b) all powers and duties of the Board shall, during the period of supersession, be exercised and performed by such person or persons

persons as the Local Government may appoint in this behalf ;

- (c) all funds and other property vested in the Board shall, during the period of super-session, vest in the Local Government on behalf of His Majesty ; and
- (d) before the expiration of the period of super-session, elections shall be held and appointments made for the purpose of reconstituting the Board.

(5) If the Local Government is informed by the Governor General in Council that the Board has made default in the repayment of any sum due on account of a loan under section 5 or section 6, the Local Government shall forthwith exercise such of its powers under sub-sections (1) and (2) as may be necessary for the purpose of enforcing such repayment.

**14.** The Local Government may, with the previous sanction of the Governor General in Council, by notification in the Gazette of India and in the Bihar and Orissa Gazette, declare that, with effect from such date as may be specified in the notification, the Board shall be dissolved, and, on the making of such declaration, all funds and other property vested in the Board shall vest in the Local Government on behalf of His Majesty.

**15.** The Governor General in Council may make rules prescribing—

- (a) the qualifications for being appointed a Trustee ;
- (b) the circumstances in which and the authority by which any Trustee may be removed ;
- (c) the filling of any vacancy in the office of a Trustee, whether temporary or otherwise ;
- (d) the term of office of Trustees ; and
- (e) the allowances, if any, payable to the Trustees from the funds of the Board on account

Dissolution  
of the Board.

Power of the  
Governor  
General in  
Council to  
make rules.

account of attendance at meetings of the Board.

**16. (1)** The Local Government may, subject to rules made under section 15, make rules for the purpose of carrying into effect all or any of the provisions of this Act.

Power of the Local Government to make rules.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely :—

- (a) for fixing the minimum number of meetings of the Board during any year ;
- (b) for requiring the maintenance by the Board or the Managing Committee of the Board of a record of all business transacted and the submission of copies of such record to the Local Government or to any other specified authority ;
- (c) for defining the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, to enter into contracts which shall be binding on the Board, and the manner in which such contracts shall be executed ;
- (d) for sanctioning works in connection with the Hospital, and for prescribing the preparation of estimates of such works before work is commenced and the authority by which such estimates shall be sanctioned ;
- (e) for the procedure to be observed in calling for and considering tenders ;
- (f) for requiring the preparation of schedules of the staff of officers and servants of the Board ;
- (g) for defining the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, in respect of the appointment, promotion and dismissal of officers and servants



servants of the Board, and in respect of the creation and abolition of appointments of such officers or servants ;

- (h) for regulating the grant of leave to officers and servants of the Board, and the payment of leave allowances to such officers and servants, and the remuneration to be paid to any person appointed to act for any officer or servant to whom leave is granted ;
- (i) for regulating the payment of pensions, gratuities, compassionate allowances and travelling allowances to officers and servants of the Board ;
- (j) for prescribing the establishment and maintenance of a provident fund for the officers and servants of the Board, and for the deduction of subscriptions to such provident fund from the pay and allowances of such officers or servants; other than Government servants whose services have been lent or transferred to the Board ;
- (k) for prescribing the preparation of budget estimates of the annual receipts and expenditure of the Board and of supplementary estimates of expenditure not included in the budget estimates, and the manner in which such estimates shall be sanctioned and published ;
- (l) for defining the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, in regard to the expenditure of the funds of the Board, whether provision has or has not been made in the budget estimates or by re-appropriation for such expenditure, and in regard to the re-appropriation of estimated savings in the budget estimates of expenditure ;
- (m) for prescribing the maintenance of accounts of the receipts and expenditure of the Board and providing for the audit of such accounts ;

(n) for

- (n) for prescribing the manner in which payments are to be made by or on behalf of the Board, and the officers by whom orders for making deposits or investments or for withdrawals or disposal of the funds of the Board shall be signed ; and
- (o) for determining the custody in which the current account of the Board shall be kept, and the bank or banks at which surplus monies at the credit of the Board may be deposited at interest, and the conditions on which such monies may be otherwise invested.

17. Subject to any rules made under sections 15 and 16, the Board may, with the previous sanction of the Local Government, make rules to provide for all or any of the following matters, namely :—

Powers of the Board to make rules.

- (a) for the constitution of a Managing Committee and the delegation thereto of any powers exercisable under this Act by the Board ;
- (b) for prescribing the method of appointment, removal and replacement and the term of office of members of the Managing Committee, and for the filling of vacancies therein ;
- (c) for the appointment of the dates, times and places for meetings of the Board and the Managing Committee, and for regulating the procedure to be observed at such meetings ;
- (d) for determining the amount and nature of the security, if any, to be demanded from officers or servants of the Board, and the circumstances in which such security may be demanded ;
- (e) for determining the times at which, and the circumstances in which, payments may be made out of the provident fund, and the conditions on which such payments shall relieve the fund from further liability ;

(f) for

*Ranchi Mental Hospital.* [ACT XIII OF 1922.]

- (f) for determining the contribution, if any, payable from the funds of the Board to the provident fund ;
- (g) for regulating generally all matters incidental to the provident fund and the investment thereof ; and
- (h) for defining the powers and duties of the Secretary of the Board.

rules to be  
made after  
previous  
publication.

**18.** All rules made under this Act shall be made subject to the condition of previous publication, and shall be published in the Gazette of India and in the Bihar and Orissa Gazette, and on such publication shall have effect as if they were enacted in this Act.

Notice of  
suits against  
the Board,  
to

**19.** No suit shall be instituted against the Board or any Trustee or any officer or servant of the Board, or any person acting under the direction of the Board or of the Chairman or of any such officer or servant, in respect of any act purporting to be done under this Act or any rule made hereunder until the expiration of one month after written notice has been delivered or left at the office of the Board or at the office or place of abode of such officer or servant, stating the cause of action, the name and place of abode of the complainant and the relief which he claims, and unless the plaint contains a statement that such notice has been so delivered or left.

Validation.

**20.** No act done or proceedings taken under this Act shall be questioned on the ground merely of—

- (a) the existence of any vacancy in or any defect in the constitution of the Board or the Managing Committee ; or
- (b) any person having ceased to be a Trustee ;  
or
- (c) any omission, defect or irregularity not affecting the merits of the case.

IV of 1912.

**21.** For all the purposes of the Indian Lunacy Act, 1912, the Hospital shall be deemed to be an asylum established by the Government. Classification of Hospital.

# ACT No. XIV OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 29th March, 1922.)

An Act to repeal the Indian Press Act, 1910, and the Newspapers (Incitements to Offences) Act, 1908, and to make certain provisions in regard to the liability of editors of newspapers, and to facilitate the registration of printers and publishers; and to provide for the seizure and disposal of certain documents.

I of 1910. **W**HEREAS it is expedient to repeal the Indian Press Act, 1910, and the Newspapers (Incitements to Offences) Act, 1908, and to make further provision in the Press and Registration of Books Act, VII of 1908. 1867, for the liability of editors of newspapers in civil and criminal proceedings, and to make certain amendments in that Act in order to facilitate the registration of printers and publishers; and to provide XXV of 1867. in the Sea Customs Act, 1878, the Code of Criminal Procedure, 1898, and the Indian Post Office Act, 1898, VIII of 1878. for the seizure and disposal of certain documents; It V of 1898. VI of 1898. is hereby enacted as follows.—

1. (1) This Act may be called the Press Law Short title and extent.  
Repeal and Amendment Act, 1922.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Paraganas.

VII of 1908. 2. (1) The Newspapers (Incitements to Offences) Repeal of Act VII of 1908 and Act I of 1910.  
I of 1910. Act, 1908, and the Indian Press Act, 1910, are hereby repealed.

(2) Nothing

(2) Nothing in sub-section (1) shall be deemed to invalidate any order made under section 12 of the Indian Press Act, 1910, before the commencement<sup>I of 1910.</sup> of this Act, forfeiting any newspaper, book or other document; and any newspaper, book or other document forfeited in accordance with such order shall be deemed to be forfeited in accordance with the provisions of section 99A of the Code of Criminal Procedure, 1898, except that no application under<sup>V of 1898.</sup> section 99B of that Code shall lie in respect of the forfeiture of any such newspaper, book or document, if forfeited more than two months before the commencement of this Act.

Amendment  
of Act XXV  
of 1867.

3. The amendments set forth in the First Schedule shall be made in the Press and Registration of Books Act, 1867. XXV of 1867.

Amendment  
of Act VIII  
of 1878.

4. The amendments set forth in the Second Schedule shall be made in the Sea Customs Act, 1878. VIII of 1878.

Amendment  
of Act V of  
1898.

5. The amendments set forth in the Third Schedule shall be made in the Code of Criminal Procedure, V of 1898. 1898.

Amendment  
of Act VI of  
1898.

6. The amendments set forth in the Fourth Schedule shall be made in the Indian Post Office Act, VI of 1898. 1898.

## THE FIRST SCHEDULE.

(See section 3.)

### THE PRESS AND REGISTRATION OF BOOKS ACT, 1867 (XXV OF 1867).

1. In section 1, after the definition of "British India," the following definition, namely :—

Editor.

" 'editor' means the person who controls the selection of the matter that is published in a newspaper," and after the definition of "Magistrate" the following definition, namely :—

Newspaper.

" 'newspaper' means any printed periodical work containing public news or comments on public news," shall be inserted.

2. In

THE FIRST SCHEDULE—*contd.*

2. In section 5—

(a) For the words “printed periodical work containing public news or comments on public news,” the word “newspaper” shall be substituted;

(b) After the words “hereinafter laid down” the following clause shall be inserted, namely:—

“(1) Every copy of every such newspaper shall contain the name of the person who is the editor thereof printed clearly on such copy as the name of the editor of that newspaper;”

(c) Clauses (1), (2) and (3) shall be re-numbered (2), (3) and (4);

(d) In clause (2) as re-numbered, for the words “before the Magistrate within whose local jurisdiction such work shall be published” the words “in person or by agent authorised in this behalf in accordance with rules made under section 20, before a District, Presidency or Sub-divisional Magistrate within whose local jurisdiction such newspaper shall be printed or published, or such printer or publisher resides”, shall be substituted, and for the words “periodical work” the word “newspaper” shall be substituted;

(e) After clause (4) as re-numbered, the following proviso shall be inserted, namely:—

“Provided that no person who has not attained majority in accordance with the provisions of the Indian Majority Act, 1875, or of the law to which he is subject in respect of the attainment of majority, shall be permitted to make the declaration prescribed by this section, nor shall any such person edit a newspaper.”

3. In section 7—

(a) After the words “custody of such declarations,” the words “or, in the case of the editor, a copy of the newspaper containing his name printed on it as that of the editor”;

(b) After

THE FIRST SCHEDULE—*contd.*

(b) After the words “to such declaration,” the words “or printed on such newspaper, as the case may be”;

(c) After the words “in the declaration,” the words “or the editor of every portion of that issue of the newspaper of which a copy is produced;” shall be inserted.

4. In sections 7, 8 and 9, for the words “periodical work” wherever they occur, the word “newspaper” shall be substituted.

5. After section 8, the following section shall be inserted, namely :—

Person whose name has been incorrectly published as editor may make a declaration before a Magistrate.

“8A. If any person, whose name has appeared as editor on a copy of a newspaper, claims that he was not the editor of the issue on which his name has so appeared, he may, within two weeks of his becoming aware that his name has been so published, appear before a District, Presidency or Sub-divisional Magistrate and make a declaration that his name was incorrectly published in that issue as that of the editor thereof, and if the Magistrate after making such inquiry or causing such inquiry to be made as he may consider necessary is satisfied that such declaration is true, he shall certify accordingly, and on that certificate being given the provisions of section 7 shall not apply to that person in respect of that issue of the newspaper.

The Magistrate may extend the period allowed by this section in any case where he is satisfied that such person was prevented by sufficient cause from appearing and making the declaration within that period.”

6. After section 11, the following section shall be inserted, namely :—

Copies of newspaper printed in British India to be delivered *gratis* to Government.

“11A. The printer of every newspaper in British India shall deliver at such place and to such officer as the Local Government may, by notification in the local official Gazette, direct, and free of expense to the Government, two copies of each issue of such newspaper as soon as it is published.”

7. In

THE FIRST SCHEDULE—*concl'd.*

7. In sections 12, 13, 14 and 15, for the words "two years," wherever they occur, the words "six months," and for the words "five thousand" wherever they occur, the words "two thousand" shall be substituted.

8. In section 15—

(a) After the words "whoever shall" in the two places where they occur, the word "edit" shall be inserted;

(b) For the words "such periodical work as is hereinbefore described," the word "newspaper" shall be substituted;

(c) After the words "shall cause to be," the word "edited" shall be inserted;

(d) For the words "such periodical work," where they occur for the second time, the word "newspaper" shall be substituted; and

(e) For the words "that work," the words "that newspaper" shall be substituted.

9. After section 16, the following section shall be inserted, namely :—

"16A. If any printer of any newspaper published in British India neglects to deliver copies of the same in compliance with section 11A, he shall, on the complaint of the officer to whom copies should have been delivered or of any person authorised by that officer in this behalf, be punishable, on conviction by a Magistrate having jurisdiction in the place where the newspaper was printed, with fine which may extend to fifty rupees for every default."

Penalty for failure to supply copies of newspapers *gratis* to Government.

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THE SECOND SCHEDULE.

(*See section 4.*)

THE SEA CUSTOMS ACT, 1878 (VIII OF 1878).

After section 181, the following sections shall be inserted, namely :—

"181A. (1) The Chief Customs-officer or other officer authorised by the Local Government in this behalf

Power to detain packages containing



THE SECOND SCHEDULE—*contd.*

ing certain  
publications  
imported into  
British India.

behalf may detain any package, brought whether by land or sea into British India which he suspects to contain—

(a) any newspaper or book as defined in the Press and Registration of Books Act, 1867, XXV of 1867.  
or

(b) any document,

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Indian Penal Code, and shall forward such package to such officer as the Local Government may appoint in this behalf. XLV of 1860.

(2) Any officer detaining a package under the provisions of sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The Local Government shall cause the contents of such package to be examined, and if it appears to the Local Government that the package contains any such newspaper, book or other document, containing any such seditious matter, may pass such orders as to the disposal of the package and its contents as it may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any package detained under the provisions of this section may, within two months from the date of such detention, apply to the Local Government for release of the same, and the Local Government shall consider such application and pass such orders thereon as it may deem to be proper :

Provided, further, that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the package or its contents on the ground that the package did not contain any such newspaper, book or other document containing any such seditious matter.

(4) In

THE SECOND SCHEDULE—*concl'd.*

(4) In this section “document” includes also any painting, drawing or photograph, or other visible representation.

V of 1898.

181B. Every application under the second proviso to sub-section (3) of section 181A shall be heard and determined, in the manner provided by sections 99D to 99F of the Code of Criminal Procedure, 1898, by a Special Bench of the High Court constituted in the manner provided by section 99C of that Code.

*Procedure for disposal by High Court of applications for release of packages so detained.*

181C. No order passed or action taken under section 181A shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section.”

*Jurisdiction barred.*

THE THIRD SCHEDULE.

(*See section 5.*)

THE CODE OF CRIMINAL PROCEDURE, 1898 (V OF 1898).

1. After section 99, the following sections shall be inserted, namely :—

“ 99A. (1) Where—

XXV of 1867.

- (a) any newspaper, or book as defined in the Press and Registration of Books Act, 1867, or  
(b) any document,

*Power to declare certain publications forfeited, and to issue search warrants for the same.*

XLV of 1860.

wherever printed, appears to the Local Government to contain any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Indian Penal Code, the Local Government may, by notification in the local official Gazette, stating the grounds of its opinion, declare every copy of the issue of the newspaper containing such matter, and every copy of such book or other document to be forfeited to His Majesty, and thereupon any police-officer may seize the same, wherever found in British India, and any Magistrate may by warrant authorise any police-officer not below the rank of sub-inspector to enter upon and search for the same in any premises where any copy of such

issue

THE THIRD SCHEDULE— *contd.*

issue or any such book or other document may be or may be reasonably suspected to be.

(2) In sub-section (1) "document" includes also any painting, drawing or photograph, or other visible representation:

Application  
to High Court  
to set aside  
order of  
forfeiture.

99B. Any person having any interest in any newspaper, book or other document, in respect of which an order of forfeiture has been made under section 99A, may, within two months from the date of such order, apply to the High Court to set aside such order on the ground that the issue of the newspaper, or the book or other document, in respect of which the order was made, did not contain any seditious matter.

Hearing by  
Special  
Bench.

99C. Every such application shall be heard and determined by a Special Bench of the High Court composed of three Judges.

Order of  
Special Bench  
setting aside  
forfeiture.

99D. (1) On receipt of the application, the Special Bench shall, if it is not satisfied that the issue of the newspaper, or the book or other document, in respect of which the application has been made, contained seditious matter of the nature referred to in sub-section (1) of section 99A, set aside the order of forfeiture.

(2) Where there is a difference of opinion among the Judges forming the Special Bench, the decision shall be in accordance with the opinion of the majority of those Judges.

Evidence to  
prove nature  
or tendency  
of news-  
papers.

99E. On the hearing of any such application with reference to any newspaper, any copy of such newspaper may be given in evidence in aid of the proof of the nature or tendency of the words, signs or visible representations contained in such newspaper, which are alleged to be seditious matter.

Procedure in  
High Court.

99F. Every High Court shall, as soon as conveniently may be, frame rules to regulate the procedure in the case of such applications, the amount of the costs thereof and the execution of orders passed thereon, and until such rules are framed, the practice of such Courts in proceedings other than suits and appeals shall apply, so far as may be practicable, to such applications.

99G. No

THE THIRD SCHEDULE—*concl'd.*

99G. No order passed or action taken under section 99A shall be called in question in any Court otherwise than in accordance with the provisions of section 99B.” Jurisdiction barred.

2. In section 101 after the words “ section 98 ” the words “ section 99A ” shall be inserted.

THE FOURTH SCHEDULE.

(*See section 6.*)

THE INDIAN POST OFFICE ACT, 1898 (VI OF 1898).

After section 27, the following sections shall be inserted, namely :—

“ 27A. No newspaper printed and published in British India without conforming to the rules laid down in the Press and Registration of Books Act, 1867, shall be transmitted by post. Prohibition of transmission by post of certain newspapers.

XXV of 1867.

27B. (1) Any officer of the Post Office authorised by the Postmaster-General in this behalf may detain any postal article in course of transmission by post which he suspects to contain— Power to detain newspapers and other articles being transmitted by post.

(a) (i) any newspaper or book as defined in the Press and Registration of Books Act, 1867 ; or

XXV of 1867.

(ii) any document ;

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Indian Penal Code ; or

XLV of 1860.

(b) any newspaper as defined in the Press and Registration of Books Act, 1867, edited, printed or published otherwise than in conformity with the rules laid down in that Act ;

XXV of 1867.

and shall deliver any postal article so detained to such officer as the Local Government may appoint in this behalf.

(2) Any officer detaining any postal article under the provisions of sub-section (1) shall forthwith send by

THE FOURTH SCHEDULE—*contd.*

by post to the addressee of such article notice of the fact of such detention.

(3) The Local Government shall cause the contents of any postal article detained under sub-section (1) to be examined, and, if it appears to the Local Government that the article contained any newspaper, book or other document, of the nature described in clause (a) or clause (b) of sub-section (1), may pass such orders as to the disposal of the article and its contents as it may deem proper, and, if it does not so appear, shall release the article and its contents, unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any article detained under the provisions of clause (a) of sub-section (1) may, within two months from the date of such detention, apply to the Local Government for release of the same, and the Local Government shall consider such application and pass such orders thereon as it may deem to be proper :

Provided also that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the article and its contents on the ground that the article did not contain any newspaper, book or other document containing any seditious matter.

(4) In this section "document" includes also any painting, drawing or photograph, or other visible representation.

Procedure for disposal by High Court of applications for release of newspapers and articles so detained.

27C. Every application made under the second proviso to sub-section (3) of section 27B shall be heard and determined in the manner provided by sections 99D to 99F of the Code of Criminal Procedure, 1898, by a Special Bench of the High Court <sup>v of 1898.</sup> constituted in the manner provided by section 99C of that Code.

Jurisdiction barred.

27D. No order passed or action taken under section 27B shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section."

# ACT No. XV OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 29th  
March, 1922.)*

An Act to regulate the employment of child labour in ports in British India.

WHEREAS it is expedient to regulate the employment of child labour in ports in British India ; It is hereby enacted as follows :—

1. This Act may be called the Indian Ports Short title.  
(Amendment) Act, 1922.

XV of 1908.

2. In section 6 of the Indian Ports Act, 1908,— Amendment of section 6, Act XV of 1908.  
(a) after sub-section (1), the following sub-section shall be inserted, namely :—

“(1A) In addition to any rules which it is empowered to make under sub-section (1), the Local Government shall make rules prohibiting the employment at piers, jetties, landing-places, wharves, quays, docks, warehouses and sheds of children under the age of twelve years upon the handling of goods ” ; and

(b) in sub-section (2) after the word and figure “sub-section (1)” the words and figure “and sub-section (1A)” shall be inserted.

**CALCUTTA**  
**SUPERINTENDENT GOVERNMENT PRINTING INDIA**  
**8, HASTINGS STREET**

# ACT No. XVI OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 30th  
September, 1922.)*

## An Act further to amend the Indian Extradition Act, 1903,

XV of 1903. **W**HEREAS it is expedient further to amend the Indian Extradition Act, 1903; It is hereby enacted as follows :—

1. This Act may be called the Indian Extradition Short title.  
(Amendment) Act, 1922.

XV of 1903. 2. In the First Schedule to the Indian Extradition Act, 1903, for the words “Desertion from any body of Imperial Service Troops,” the following shall Amendment of the First Schedule, Act XV of 1903. be substituted, namely :—

“Desertion from any unit of Indian State Forces declared by the Governor General in Council, by notification in the Gazette of India, to be a unit desertion from which is an extradition offence.”



**CALCUTTA**  
**SUPERINTENDENT GOVERNMENT PRINTING, INDIA**  
**8, HASTINGS STREET**

# ACT No. XVII of 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 30th  
September, 1922.)*

## An Act further to amend the Indian Museum Act, 1910.

X of 1910. **WHEREAS** it is expedient further to amend the  
Indian Museum Act, 1910 ; It is hereby enacted  
as follows :—

**1.** This Act may be called the Indian Museum Short title.  
(Amendment) Act, 1922.

X of 1910. **2.** In clause (a) of sub-section (1) of section 2 of Amendment  
of section 2,  
Act X of 1910.  
the Indian Museum Act, 1910,—

(a) for the word “ six ” the word “ seven ” shall  
be substituted ;

(b) for sub-clause (iv) the following sub-clause  
shall be substituted, namely :—

“(iv) the Director, Zoological Survey of  
India ;” and

(c) the word “ and ” at the end of sub-clause (v)  
shall be omitted ; sub-clause (vi) shall be  
re-numbered sub-clause (vii) ; and after  
sub-clause (v) the following sub-clause  
shall be inserted, namely :—

“(vi) the Superintendent, Archæological  
Section of the Museum ; and ”

**CALCUTTA**  
**SUPERINTENDENT GOVERNMENT PRINTING, INDIA**  
**8, HASTING STREET**

# ACT No. XVIII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd  
October, 1922.)

## An Act further to amend the Negotiable Instruments Act, 1881.

XXVI of  
1881.

WHEREAS it is expedient further to amend the  
Negotiable Instruments Act, 1881 ; It is hereby  
enacted as follows :—

1. This Act may be called the Negotiable Instru- Short title.  
ments (Amendment) Act, 1922.

XXVI of  
1881.

2. To section 131 of the Negotiable Instruments Amendment  
Act, 1881, the following *Explanation* shall be added, of section 131,  
namely :— Act XXVI of  
1881.

“*Explanation*.—A banker receives payment of a  
crossed cheque for a customer within the meaning of  
this section notwithstanding that he credits his  
customer's account with the amount of the cheque  
before receiving payment thereof.”

CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT No. XX OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 3rd October, 1922.)*

## An Act further to amend the Parsi Marriage and Divorce Act, 1865.

1865. **W**HEREAS it is expedient further to amend the Parsi Marriage and Divorce Act, 1865; It is hereby enacted as follows :—

1. This Act may be called the Parsi Marriage and Divorce (Amendment) Act, 1922. Short title.

1865. 2. After section 38 of the Parsi Marriage and Divorce Act, 1865 (hereinafter referred to as the said Act), the following section shall be inserted, namely :— Insertion of new section 39 in Act XV of 1865.

“ 39. Notwithstanding anything contained in section 16 or section 17, where in the case of a trial in a Parsi Chief Matrimonial Court, not less than nine or, in the case of a trial in a Parsi District Matrimonial Court, not less than six delegates have attended throughout the proceedings, the trial shall not be invalid by reason of the absence during any part thereof of the other delegate or delegates. Absence of delegates during trial.”

Where at any stage of a trial in a Parsi Chief Matrimonial Court less than nine, or in a Parsi District Matrimonial Court less than six, delegates are present who have attended throughout the proceedings and the presiding Judge is of opinion that it is not possible without undue delay to secure the attendance throughout the proceedings of nine or six delegates, as the case may be, the proceedings shall be stayed and a new trial shall be held with the aid of fresh delegates.”

3. (1) In section 41 of the said Act for the words “ before whom the case is tried ” the words “ who have attended throughout the trial ” shall be substituted. Amendment of section 41, Act XV of 1865.

(2) To the same section the following proviso shall be added, namely :—

“ Provided that, where such delegates are equally divided in opinion, the decision on the facts shall be the decision of the presiding Judge.”

CALCUTTA  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
8, HASTINGS STREET

# ACT NO. XXI OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 3rd  
October, 1922.)*

An Act further to amend the Official Trustees  
Act, 1913, and the Administrator General's  
Act, 1913.

II of 1913. **W**HEREAS it is expedient further to amend the  
III of 1913. Official Trustees Act, 1913, and the Adminis-  
trator General's Act, 1913; It is hereby enacted as  
follows :—

1. This Act may be called the Official Trustees Short title.  
and Administrator General's Acts Amendment Act,  
1922.

## PART I.

II of 1913. 2. To section 2 of the Official Trustees Act, 1913 Amendment  
of section 2,  
Act II of  
1913.  
(hereinafter in this Part referred to as the said Act),  
after clause (6) the following clause shall be added,  
namely :—

“(7) ‘revenues of the Government’ means, in  
respect of any part of India in which the  
powers and duties of the Government  
under this Act are exercised and dis-  
charged by a Local Government, the  
revenues allocated to that Government  
under the Government of India Act.”

3. In section 15 of the said Act,—

(a) the words “of India”, where they first occur, Amendment  
of section 15,  
Act II of  
1913.  
shall be omitted; and

(b) after

1

[Price one anna and three pies.]



*Official Trustees and Administrator General's Acts* [ACT XXI OF 1922.]  
*Amendment.*

(b) after the word "revenues", where it occurs for the second time in sub-section (1), and after the same word in sub-section (2), the words "of the Government or" shall be inserted.

Amendment  
of sections 17,  
18, 23 and  
24, Act II of  
1913.

4. In sections 17, 18, 23 and 24 of the said Act the words "of India," wherever they occur, shall be omitted.

PART II.

Amendment  
of section 2,  
Act III of  
1913.

5. To section 2 of the Administrator General's Act, 1913 (hereinafter in this Part referred to as the said Act), after clause (10) the following clause shall be added, namely :—

"(11) 'revenues of the Government' means, in respect of any part of India in which the powers and duties of the Government under this Act are exercised and discharged by a Local Government, the revenues allocated to that Government under the Government of India Act."

Amendment  
of section 39,  
Act III of  
1913.

6. In section 39 of the said Act,—

(a) in sub-section (1), the words "of India" where they first occur, shall be omitted and after the word "revenues," where it occurs for the second time, the words "of the Government or" shall be inserted; and

(b) in sub-section (2), after the words "to render" the words "the Government or" shall be inserted.

Amendment  
of sections 42,  
43, 52 and 53,  
Act III of  
1913.

7. In sections 42, 43, 52 and 53 of the said Act the words "of India", wherever they occur, shall be omitted.

# ACT No. XXII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th October, 1922.)*

An Act to provide a penalty for spreading disaffection among the police and for kindred offences.

WHEREAS it is expedient to penalize the spreading of disaffection among the police and other kindred offences ; It is hereby enacted as follows :—

1. (1) This Act may be called the Police (Incitement to Disaffection) Act, 1922. Short title, extent and commencement.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force in any province or part of a province on such date as the Local Government may, by notification in the local official Gazette, direct.

2. In this Act, the expression “ member of a police-force ” means any person appointed or enrolled for the performance of police duties under any enactment specified in the Schedule. Definition.

3. Whoever intentionally causes or attempts to cause, or does any act which he knows is likely to cause, disaffection towards His Majesty or the Government established by law in British India amongst the members of a police-force, or induces or attempts to induce, or does any act which he knows is likely to induce, Penalty for causing disaffection, etc.

induce, any member of a police-force to withhold his services or to commit a breach of discipline shall be punished with imprisonment which may extend to six months, or with fine which may extend to two hundred rupees, or with both.

*Explanation.*—Expressions of disapprobation of the measures of the Government with a view to obtain their alteration by lawful means, or of disapprobation of the administrative or other action of the Government, do not constitute an offence under this section unless they cause or are made for the purpose of causing or are likely to cause disaffection.

Saving of acts done by police associations and other persons for certain purposes.

4. Nothing shall be deemed to be an offence under this Act which is done in good faith—

(a) for the purpose of promoting the welfare or interests of any member of a police-force by inducing him to withhold his services in any manner authorised by law ; or

(b) by or on behalf of any association formed for the purpose of furthering the interests of members of a police-force as such, where the association has been authorised or recognised by the Government and the act done is done under any rules or articles of the association which have been approved by the Government.

Sanction to trial of offences by subordinate Courts.

5. No Court shall proceed to the trial of any offence under this Act except with the previous sanction, or on the complaint, of the District Magistrate or, in the case of a Presidency-town or the town of Rangoon, of the Commissioner of Police.

Trial of cases.

6. (1) No Court inferior to that of a Presidency Magistrate or Magistrate of the first class shall try any offence under this Act.

(2) Notwithstanding anything contained in Chapter XXII of the Code of Criminal Procedure, v of 1898, 1898, no offence under this Act shall be triable summarily.

OF 1922.] *Police (Incitement to Disaffection).*

THE SCHEDULE.

(See section 2.)

Year.	No.	Short title.
<i>Acts of the Governor General in Council.</i>		
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1861	V	The Police Act, 1861.
1887	XV	The Burma Military Police Act, 1887.
1888	III	The Police Act, 1888.
1892	V	The Bengal Military Police Act, 1892.
<i>Madras Act.</i>		
1888	III	The Madras City Police Act, 1888.
<i>Bombay Acts.</i>		
1890	IV	The Bombay District Police Act, 1890.
1902	IV	The City of Bombay Police Act, 1902.
<i>Bengal Acts.</i>		
1866	II	The Calcutta Suburban Police Act, 1866.
"	IV	The Calcutta Police Act, 1866.
1890	III	The Calcutta Port Act, 1890.
1920	II	The Eastern Frontier Rifles (Bengal Battalion) Act, 1920.
<i>Burma Act.</i>		
1899	IV	The Rangoon Police Act, 1899.
<i>Assam Act.</i>		
1920	I	The Assam Rifles Act, 1920.
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1888	II	The Andaman and Nicobar Islands Military Police Regulation, 1888.

**CALCUTTA**  
**SUPERINTENDENT GOVERNMENT PRINTING, INDIA**  
**8, HASTINGS STREET**

# ACT No. XXIII OF 1922.

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[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 5th  
October, 1922.)*

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An Act to remove the restrictions imposed on  
the transfer of ships registered in British  
India.

WHEREAS it is expedient to remove the restrictions imposed on the transfer of ships registered in British India; It is hereby enacted as follows :—

1. This Act may be called the Indian Transfer of Short title.  
Ships Restriction (Repealing) Act, 1922.

XX of 1917. 2. The Indian Transfer of Ships Restriction Act, Repeal of Act  
XX of 1917. 1917, is hereby repealed.

[*Price one anna.*]

SGPI—L—338 MCPB—\$1-10-24—200.



# THE INDIAN STATES (PROTECTION AGAINST DISAFFECTION) ACT, 1922.

*(Made by the Governor General under the provisions of section 67B of the Government of India Act and received the assent of His Majesty signified by an Order of His Majesty in Council, dated the 12th March, 1923, and published in the Gazette of India, dated the 28th April, 1923.)*

An Act to prevent the dissemination by means of books, newspapers and other documents of matter calculated to bring into hatred or contempt, or to excite disaffection against, Princes or Chiefs of States in India or the Governments or Administrations established in such States.

**W**HEREAS it is expedient to prevent the dissemination by means of books, newspapers and other documents of matter calculated to bring into hatred or contempt, or to excite disaffection against, Princes or Chiefs of States in India or the Governments or Administrations established in such States; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian States (Protection against Disaffection) Act, 1922.

Short title  
and extent.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(a) “book” and “newspaper” have the meanings respectively assigned to them by the Press and Registration of Books Act, 1867;

(b) “disaffection” includes disloyalty and all feelings of enmity; and

(c) “document”

1

XXV of 1867

[Price one anna and three pies.]



*The Indian States (Protection against Disaffection).*

(c) "document" includes any painting, drawing, photograph, or other visible representation.

Penalty.

3. (1) Whoever edits, prints or publishes, or is the author of, any book, newspaper or other document which brings or is intended to bring into hatred or contempt, or excites or is intended to excite disaffection towards, any Prince or Chief of a State in India or the Government or Administration established in any such State, shall be punishable with imprisonment which may extend to five years, or with fine, or with both.

(2) No person shall be deemed to commit an offence under this section in respect of any book, newspaper or other document which, without exciting or being intended to excite hatred, contempt or disaffection, contains comments expressing disapprobation of the measures of any such Prince, Chief, Government or Administration as aforesaid with a view to obtain their alteration by lawful means, or disapprobation of the administrative or other action of any such Prince, Chief, Government or Administration.

Power to  
forfeit certain  
publications  
or to detain  
them in  
course of  
transmission  
through post.

4. The provision of sections 99A to 99G of the Code of Criminal Procedure, 1898, and of sections 27B to 27D of the Indian Post Office Act, 1898, shall apply in the case of any book, newspaper or other document containing matter in respect of which any person is punishable under section 3 in like manner as they apply in the case of a book, newspaper or document containing seditious matter within the meaning of those sections.

Courts by  
which and  
conditions  
subject to  
which offence  
may be tried.

5. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall proceed to the trial of any offence under section 3, and no Court shall proceed to the trial of any such offence except on complaint made by, or under authority from, the Governor General in Council.

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\* This Act was made by the Governor General under Section 67-B of the Government of India Act.

† No number was given to this Act.

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